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FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1942 ISSUE

TWENTY-THIRD YEAR OF PUBLICATION

COMPILED AND ISSUED BY
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO CANADA

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7/42

See letter of Dec. 16/43.

Pages 1, 23-28 not printed.

For continuity see 1943.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS

Municipal - Provincial - Federal

TWENTY-THIRD YEAR OF PUBLICATION—1942 ISSUE

FOREWORD

The Institute presents herewith the Twenty-third Issue of Financial Statistics—Canadian Governments. The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend of financial affairs in any given municipality.

The publication is issued in loose-leaf form, usually in two sections, each section being published as soon as the information is as complete as it is deemed possible to make it. The first section covers all the urban municipalities with a population of 10,000 or over and those with a population of 2,000 to 10,000, with the exception of those in the Province of Quebec. The second section covers the remaining urban municipalities with a population of 400 or more, as well as larger rural municipalities with substantial bond issues outstanding. It also includes a page devoted to the Dominion and the Provinces. Supplementary information covering tax collections, etc., is issued from time to time during the year. Tax collections have been included for all municipalities with a population of 10,000 or over, and for all other municipalities listed except those in Quebec Province. They are given in most cases as reported by the municipalities, and it is difficult to determine whether or not they are all made up on the same basis.

In recent years much of the information in the latter section is at a date a year later than that which the edition is expected to cover. For instance, while the 1941 edition is presumed in general to give information as at Dec. 31st, 1940, it will be seen by turning to pages 24 to 28 and pages 32 to 42 of that edition that much of it is at Dec. 31st, 1941.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. That this is true has been illustrated by the fact that the majority of those Canadian municipalities which have been in financial difficulties have given warning of conditions through their heavy tax arrears. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

It is encouraging to note a further improvement in tax collections in a number of municipalities in 1941. Also a considerable number have been able to improve their debt position. These municipalities, by thus improving their credit rating, create a basis of confidence which in turn will enable them to obtain any capital needed at a low rate of interest at the end of the war, to finance the program of postponed but necessary works which forward-looking municipalities are now planning, to be undertaken at the close of the war, to cushion the shock of "after-the-war" dislocation.

The Institute wishes to express its appreciation of the excellent co-operation received from municipal and school treasurers and other officials in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

Horace L. Brittain

Director.

805 New Wellington Building,
137 Wellington Street West.
Toronto, July, 1942.

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ACKNOWLEDGMENT.—The Institute in 1919 adopted, for the purpose of this publication, the standards of per capita assessment, per capita debt and relation of debenture debt to assessment which were, and still are, used by Mr. W. L. McKinnon.

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(r) Rural Municipality.

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(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

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(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

Re: Saskatoon, Sask.

Please change following particulars on page 2:

Accum. Tax Arrears	$1,034,065-4
Tax Sale Lands or Certificates	$2,016,598-4

to read:

Accum. Tax Arrears	$1,034,065-4
Tax Sale Lands or Certificates	—— 4

GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	POPULATION			Area in Square Miles	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1941		TAXES COLLECTED 1941	1941 TAX LEVY UNPAID At Dec. 31st, 1941			ACCUMULATED TAX ARREARS (Incl. 1941 Taxes Unpaid) (After Deducting Reserve, if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any)	
	Dominion Census		City's Report											% of 1941 Levy Unpaid				
	1921	1931	1941		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA					(X)													
New Westminster	14,495	17,524	22,000	5.4	$2,565,422	$116.61	$ 8,007,290	$364	$635,540	$28.89	$648,257	$ 80,210	$ 3.65	12.6%	$173,282	$ 7.83	$493,774	$22.44
North Vancouver	7,652	8,510	8,844	4.9	‡	.....	4,015,988	454	208,774	23.61	229,052	45,498	5.14	21.8%	64,546[1]	7.30	587,673[2]	66.45
Vancouver	117,217	246,593	275,304	43.7	46,958,810	170.57	207,629,295	754	10,816,631	39.29	11,220,767[16]	834,445	3.03	7.7%	2,255,014	8.08	4,810,731[17]	17.47
Victoria	38,727	39,082	42,907	7.2	[11]	.....	35,050,504	817	1,453,494	33.87	1,524,037	157,291	3.67	10.8%	265,653	6.19	1,888,123	44.01
Burnaby District	15,000	25,564	30,242	35.0	?	.....	12,038,650	398	654,932	21.66	606,417	135,323	4.47	20.7%	237,420	7.85	2,109,494	69.75
ALBERTA																		
Calgary	63,305	83,716	87,267	40.5	‡	.....	55,536,952	636	2,882,777	33.03	3,004,651	345,549	3.96	12.0%	491,321	5.63	3,753,566[12]	43.01
Edmonton	58,821	79,179	93,924	42.5	18,982,704	202.11	56,228,000	599	3,675,918	39.14	4,140,057	501,410	5.34	13.6%	1,274,853	13.57	1,723,672[5]	18.35
Lethbridge	11,097	13,489	14,650	10.8	645,546	44.06	10,984,505	750	535,823	36.57	555,284	77,325	5.28	14.4%	276,152	18.85	101,855[18]	6.95
Medicine Hat	9,634	10,300	10,473	17.0	1,464,873	139.87	6,934,855	662	360,849[7]	34.46	? [9]	83,528[8]	7.98	23.1%	605,293[9]	57.80	430,225[10]	41.08
SASKATCHEWAN																		
Moose Jaw	19,285	21,999	20,496	15.2	1,942,206	94.76	14,583,815	712	772,018	37.67	785,725	46,980	2.29	6.1%	391,748	19.11	1,408,636[3]	68.72
Regina	34,432	53,209	56,520	13.2	5,699,455	100.84	40,789,193	722	2,225,038	39.37	2,299,690	436,951	7.73	19.6%	717,704[21]	12.70	76,921[22]	1.36
Saskatoon	25,739	43,291	42,320	12.5	5,958,076	140.79	31,089,165	735	1,526,869	36.08	1,690,902	319,153	7.54	20.9%	1,034,065[4]	24.43	2,016,598[4]	47.65
MANITOBA																		
Brandon	15,397	17,082	16,383[6]	9.0	585,131	35.72	8,892,780	543	432,787	26.42	551,700	109,631	6.69	25.3%	105,283[19]	6.43	336,094[20]	20.51
St. Boniface	12,821	16,305	18,053	17.6	3,510,851	94.47	9,461,930	524	569,625	31.55	595,545[13]	58,000*x*	3.21	10.2%	149,650	8.29	59,037	3.27
Winnipeg	197,087	218,785	225,437	23.2	9,955,180[15]	44.16	170,154,277	754	8,302,612	36.83	9,052,007	1,138,773	5.05	13.7%	2,205,764[14]	9.78	[14]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

[1] After deducting reserve of $9,000.
[2] After deducting reserve of $589,903.
[3] After deducting reserve of $1,474,169.
[4] Including tax sale lands and after deducting total City reserve of $2,143,214.
[5] After deducting reserve of $3,652,710.
[6] Not including 1,505 patients in mental institution.
[7] Includes $58,000 rental and business taxes.
[8] Amount collectible.
[9] Includes rental and business taxes.
[10] After deducting reserve of $1,527,923.

x Approximate.
‡ Not segregated.

[11] Debt consolidated.
[12] After deducting reserve of $814,280.
[13] Including sales of tax sale properties and interest.
[14] Tax arrears and tax sale lands, less reserve.
[15] See "bank loans in anticipation of debenture issues," page 3.
[16] Total settlements, including $360,874 discount and allowances and $10,795 settled through tax sales.
[17] After deducting reserve of $364,745.
[18] After deducting reserve of $430,304.
[19] After deducting reserve of $113,317 and not including approximately $10,000 business taxes.
[20] After deducting reserve of $129,462.
[21] After deducting reserve of $1,162,277, of which $614,769 is municipal reserve and $547,508 school reserve.
[22] After deducting reserve of $1,316,806.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)						Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any)		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
	Schools			Local Improvements	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts		
	Other than Separate	Separate	Combined Per Capita	Owner's Share											
	Amount	Amount		Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita				
BRITISH COLUMBIA															
New Westminster	$ 667,500	$	$27.61	$ 931,716	$6,626,166	$301.19	30.1%	$3,110,470	$141.39	$3,515,696	$159.80	$ 55,000	$148,490	$680,017	$ .....
North Vancouver	561,430	.....	63.48	353,589 [2]	3,357,290 [3]	379.61	38.0%	1,106,587 [4]	12.05	2,250,703	254.48	.....	78,000 [5]	?	.....
Vancouver	10,258,119	.....	37.26	4,729,496	66,107,587 [18]	240.13	24.0%	15,447,335	56.11	50,660,252	184.02	3,910,073	20,000 [19]	3,040,710	.....
Victoria	[6]	.....	.....	[6]	13,162,440 [7]	306.77	30.7%	137,480	3.20	13,024,960	303.56	.....	.....	.....	.....
Burnaby District	255,161	.....	8.44	378,500 [2]	3,206,543 [8]	106.03	10.6%	64,668	2.14	3,141,875	103.89	140,000	150,000 [9]	?	.....
ALBERTA															
Calgary	1,560,367	34,000	18.27	893,688	14,180,727	162.50	16.3%	1,127,952	12.93	13,052,775	149.57	701,303 [7]	1,222,983 [12]	.....	.....
Edmonton	2,781,184	317,667	32.99	1,266,337	29,089,937	309.72	31.0%	5,114,339	54.45	23,975,598	255.27	.....	1,505,831 [20]	?	.....
Lethbridge	161,083	42,250	13.88	419,971	2,739,464	186.99	18.7%	1,568,980	107.10	1,170,484	79.90	.....	.....	344,072	.....
Medicine Hat	46,027	.....	4.39	162,484	2,450,060	233.94	23.4%	737,433 [11]	70.41	1,712,627	163.53	.....	.....	.....	.....
SASKATCHEWAN															
Moose Jaw	478,147	19,500	24.28	653,315	6,313,897 [10]	308.06	30.8%	3,345,947	163.25	2,967,950	144.81	.....	.....	410,784	.....
Regina	2,050,000	274,246	41.12	1,876,152	16,811,380 [22]	297.44	29.7%	9,081,333	160.67	7,730,047	136.77	[22]	179,842 [23]	1,213,603	.....
Saskatoon	2,379,250	172,918	60.31	1,657,900	13,340,847	315.24	31.5%	6,496,546	153.51	6,844,301	161.73	.....	487,229	1,041,586	.....
MANITOBA															
Brandon	678,280	.....	41.40	441,889	3,559,103 [1]	217.24	21.7%	2,479,792 [17]	151.36	667,874	40.77	.....	60,675 [21]	395,436	.....
St. Boniface	212,500	.....	11.77	838,991 [2]	4,548,148 [13]	251.93	25.2%	.....	.....	4,548,148	251.93	.....	.....	.....	.....
Winnipeg	8,652,000 [14]	.....	38.38	1,864,640	65,576,143 [15]	290.84	29.1%	30,487,097	135.24	35,089,046	155.65	10,031,704 [16]	43,283	1,209,731	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

[1] Includes $293,543 unsold bonds and $1,190,198 debentures defaulted. In addition, $91,500 Exhibition bonds guaranteed.
[2] Total for local improvements.
[3] In addition, $285,000 Burrard Inlet, Tunnel & Bridge Co. bonds guaranteed.
[4] Includes $1,004,225 North Vancouver bonds at par.
[5] Includes Provincial Government loan of $18,000. In addition, interest due and unpaid of $1,534,055. Also overdue payments on Burrard Inlet, Tunnel & Bridge Co. guarantee of $186,733.
[6] Debt consolidated.
[7] $550,000 *re* Glenmore Water System, against which debentures hypothecated, $1,077,000; treasury bills, $151,303. In addition, City owes Calgary Water Power Co. Ltd. $10,000 *re* purchase of distribution system.
[8] Includes $552,607, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board.
[9] Due to Provincial Government on treasury notes for relief.
[10] Includes $33,656 unsold debentures.
[11] Not including $923,265, being amount sinking funds are in arrears, less surplus earnings. All sinking funds on hand have been credited to public utilities.
[12] Province of Alberta treasury bills.
[13] Includes $506,832, being share of Greater Winnipeg Waterworks net debt. Also matured debentures of $1,466,710 and $125,810 advanced by Province *re* Sanitary District.
[14] As given in Winnipeg School District balance sheet, against which sinking fund is $5,850,251. Not all of this debt is issued by City on behalf of the School District, the City figures shown being: school debt, $7,200,000; sinking fund, $4,465,194.
[15] Includes $9,268,688, City's share of Greater Winnipeg Waterworks net debt. See also footnote [14].
[16] Net, after deducting $643,156 sinking funds on hand. Includes Dominion loans. In addition, school bank loans and overdrafts of $688,024.
[17] The figure for 1940 should have been $2,393,410.
[18] Does not include $1,231,579 unissued bonds, against which bank loans of $3,980,339. Includes $4,653,528, being share of net debt of Vancouver and District Joint Sewerage and Drainage Board. Nor does it include Greater Vancouver Water District permanent debt of $7,272,259, nor the bonds of Vancouver and New Westminster assumed by the Board amounting to $4,687,610. The total sinking fund of the Water Board is $722,830, and the Board's 1941 operations resulted in a surplus of $13,810.
[19] Not including $159,881 advances from unexpended balances of debenture issues.
[20] Includes $1,250,000 owing Provincial Government.
[21] Provincial Government relief loan.
[22] Includes unsold bonds of $913,351, against which loans from bank and Saskatchewan Government amount to $702,978. In addition, contingent liability of $91,000.
[23] In addition, $63,550 owing to schools *re* 1938 compromise.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing (x)	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$ 32,000	$	$1,354,500	$ 61.57	$ 404,226	$ 950,274	$43.19	$ 38,621S	$159,689S	$	$ .....
North Vancouver	703,500	.....	.....	36,200	251,000*f*	990,700	112.02	‡	‡	.....	?	.....	.....	?
Vancouver	6,014,034	.....	.....	107,000	.....	6,121,034	22.27	2,419,592	3,701,442	13.44	84,585S	.....	.....	.....
Victoria	[1]	.....	.....	36,500	.....	[1]	.....	[1]	[1]	.....	90,454S	.....	.....	.....
Burnaby District	485,600	.....	.....	600	.....	486,600	16.09	20,618	465,982	15.41	424S	.....	.....	.....
ALBERTA														
Calgary	4,117,430	2,514,290	1,852,886	.....	.....	8,484,606	97.23	‡	‡	.....	36,068S	201,563S	31,590S	.....
Edmonton	1,746,312	1,822,859	621,965	.....	801,758*t*	4,992,894	53.16	.....	4,992,894	53.16	145,392S	661,472S	5,808D	145,392S*t*
Lethbridge	269,337	657,923	155,167	.....	.....	1,082,427	73.89	557,489	524,938	35.83	41,428S	115,516S	22,715D	.....
Medicine Hat	980,089	1,053	.....	.....	4,045*g*	985,187	94.07	737,433	247,754	23.66	14,642S	96,941S	.....	116,280S*g*
SASKATCHEWAN														
Moose Jaw	1,603,029	1,012,759[2]	.....	.....	.....	2,615,786	127.62	1,590,043	1,025,744	50.05	103,613S[3]	[2]	.....	.....
Regina	2,237,573	1,476,105	1,962,818	.....	.....	5,676,496	100.43	3,645,904	2,030,592	35.93	124,244S	704,178S	36,376D	.....
Saskatoon	784,518	835,605	1,281,366	.....	.....	2,901,488	68.56	2,015,263	886,225	20.94	85,878S	427,221S	23,287D	.....
MANITOBA														
Brandon	669,415	.....	[4]	.....	.....	669,415	40.86	586,672	82,743	5.05	60,396S[5]	.....	.....	.....
St. Boniface	530,465	.....	.....	.....	506,832[6]	1,037,297	57.46	.....	1,037,297	57.46	73,690S[7]	.....	.....	.....
Winnipeg	3,016,401	24,502,000	.....	1,210,000	10,808,688[8]	40,537,089	179.82	15,403,223	25,133,866	111.49	340,942S	461,373S	.....	15,606D[9]

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

‡ Not segregated.
g Gas.
S Surplus.
[1] Debt consolidated.
[2] Plant has been sold.
[3] Before debt charges.
[4] Street railway has ceased operations.
f Ferries.
t Telephone.
D Deficit.

¶ AS REPORTED BY THE MUNICIPALITY

[5] Before debt charges.
[6] Being share of net debt of Greater Winnipeg Water District, largely carried by taxation.
[7] After operating charges only.
[8] Central steam heating plant, $1,540,000, and share of net debt of Greater Winnipeg Water District, $9,268,688, about three-fourths borne by taxation.
[9] Central steam heating system.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	POPULATION Dominion Census 1921	POPULATION Dominion Census 1931	POPULATION City's Report 1941	Area in Square Miles	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt) Amount	NET GENERAL DEBENTURE DEBT Per Capita	ASSESSED VALUE FOR TAXATION (a) Amount	ASSESSED VALUE FOR TAXATION Per Capita	TAXES LEVIED 1941 Amount	TAXES LEVIED 1941 Per Capita	TAXES COLLECTED 1941 Amount	1941 TAX LEVY UNPAID At Dec. 31st, 1941 Amount	1941 TAX LEVY UNPAID Per Capita	1941 TAX LEVY UNPAID % of 1941 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1941 Taxes Unpaid) (After Deducting Reserve, if any) Amount	ACCUMULATED TAX ARREARS Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any) Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY Per Capita
ONTARIO					(X)													
Belleville	12,206	13,790	15,301	2.8	$1,194,198	$ 78.05	$10,581,253	$692	$455,172	$29.75	$500,812	$ 44,737	$ 2.92	9.8%	$103,844 [1]	$ 6.79	$	$ .....
Brantford	29,440	30,107	32,660	4.9	2,172,356	66.51	26,932,600	825	1,238,617	37.92	1,337,943	101,214	3.10	8.2%	236,055	7.23	56,539 [2]	1.73
Chatham	13,256	14,569	17,985	2.5	403,863	22.46	14,564,854	810	512,577	28.50	519,193	66,398	3.69	13.0%	101,911 [3]	5.67	.....	.....
Cornwall	7,419	11,126	13,774	1.0	736,896	53.50	10,494,089	762	326,858	23.73	334,793	49,619	3.60	15.2%	81,047 [4]	5.88	.....	.....
Fort William	20,541	26,277	29,083	13.5	2,158,261	74.21	28,566,097	982	1,268,849	43.63	1,321,052	71,636	2.46	5.6%	147,278	5.06	351,605 [5]	12.09
Galt	13,216	14,006	14,858	2.5	686,290	46.19	11,549,070	777	481,979	32.44	507,570	28,748	1.93	6.0%	53,402 [6]	3.59	.....	.....
Guelph	18,128	21,075	22,602	4.9	608,909	26.94	14,168,178	627	638,536	28.25	733,504	86,559	3.83	13.6%	109,614 [7]	4.85	.....	.....
Hamilton	114,151	155,547	161,138	12.1	14,927,247	92.64	165,307,582	1,026	6,317,575 [8]	39.21	6,622,622	405,183	2.51	6.4%	658,959	4.09	389,197 [9]	242
Kingston	21,753	23,439	29,548	3.3	1,006,703	34.07	19,717,334	667	755,972	25.58	767,037	48,820	1.65	6.5%	11,442 [12]	.39	.....	.....
Kitchener	21,763	30,793	34,918	4.4	2,368,009	67.82	28,019,725	802	1,267,596	36.30	1,353,231	81,513	2.33	6.4%	104,465 [10]	2.99	.....	.....
London	60,959	71,148	78,393	10.0	3,218,375	41.05	84,232,577	1,074	3,513,181	44.81	3,630,106	293,200	3.74	8.3%	442,691 [11]	5.58	557,554	7.11
Niagara Falls	14,764	19,046	19,747	2.6	1,236,361	62.61	18,505,870	937	675,425	34.20	735,846	72,454	3.67	10.7%	121,241	6.14	118,139	5.98
North Bay	10,692	15,528	16,072	3.3	1,357,933	84.49	9,494,460	591	660,171	41.08	689,412	98,316	6.12	14.9%	243,392	15.14	[13]	.....
Oshawa	11,940	23,439	26,440	3.4	1,229,419	46.50	26,571,895	1,005	886,233	33.52	984,346	64,361	2.43	7.3%	161,620	6.11	123,131 [14]	4.66
Ottawa	107,843	126,872	154,585	6.4	10,458,568	67.66	155,145,174	1,003	6,235,589	40.34	6,511,430	336,243	2.18	5.4%	393,803 [15]	2.55	[15]	.....
Owen Sound	12,190	12,839	13,503	4.5	272,280	20.16	8,538,690	632	414,574	33.01	423,665	36,025	2.67	8.7%	2,918 [32]	.22	[33]	.....
Peterborough	20,994	22,327	24,530	4.4	840,182	34.25	25,215,174	1,028	805,028	32.82	827,953	53,329	2.17	6.6%	46,615 [16]	1.90	8,780	.36
Port Arthur	14,886	19,818	24,384	13.6	1,264,106	51.84	25,741,143	1,056	976,550	40.05	1,021,062	81,490	3.34	8.3%	180,217	7.39	334,504 [17]	13.72
St. Catharines	19,881	24,754	30,426	3.7	654,900	21.52	26,048,415	856	947,338	31.14	1,049,462	69,519	2.28	7.3%	72,360 [18]	2.38	[19]	.....
St. Thomas	16,026	15,430	16,817	2.8	486,364	28.92	15,296,749	910	592,947	35.26	610,298	53,005	3.15	8.9%	53,830 [34]	3.20	1,099 [35]	.07
Sarnia	14,877	18,191	17,927	2.5	450,030	25.10	18,100,817	1,010	582,827	32.51	607,929	68,992	3.85	11.8%	173,069 [20]	9.65	131,000 [20]	7.31
Sault Ste. Marie	21,092	23,082	26,224	7.6	755,229	28.80	20,029,955	764	788,135	30.05	792,368	119,186	4.54	15.1%	245,945	9.38	102,175 [21]	3.90
Stratford	16,094	17,742	17,040	4.4	859,999	50.47	13,682,025	803	620,559	36.42	667,625	79,802	4.68	12.9%	175,972 [22]	10.33	73,247	4.30
Sudbury	8,621	18,518	32,731	4.0	1,780,348	54.39	18,447,389	564	1,030,618	31.49	1,061,468	187,960	5.74	18.2%	31,334 [23]	.96	[23]	.....
Timmins	3,843	14,200	29,140	1.6	1,183,150	40.60	10,902,225	374	690,957	23.71	726,145	113,465	3.89	16.4%	111,168 [24]	3.81	809	.03
Toronto	521,893	631,207	655,751	32.3	51,111,875	77.94	947,641,883	1,445	32,375,127	49.37	33,718,651	2,576,911	3.93	8.0%	3,188,547 [36]	4.86	403,885	.62
Welland	8,654	10,709	12,838	1.7	627,767	48.90	10,008,330	780	381,766	29.74	418,865	26,266	2.05	6.9%	10,608 [25]	.83	77,568	6.04
Windsor	38,591	63,108	107,424	12.9	[27]	.....	95,867,480	892	3,966,783	36.93	4,266,744	328,582	3.06	8.3%	661,433 [26]	6.16	2,971,690 [26]	27.66
Woodstock	9,935	11,395	12,125	2.4	559,236	46.12	7,597,968	627	302,279	24.93	332,451	19,831	1.64	6.6%	40,055	3.30	4,032	.33
York Twp.**	?	62,978	78,581	7.9	[30]	.....	27,242,940	347	2,094,196	26.65	2,575,284	363,482	4.63	17.4%	610,530 [28]	7.77	[28]	.....
Twp. of East York**	?	33,030	39,638	5.8	[27]	.....	14,755,177	372	1,083,689	27.34	1,246,043	171,833	4.34	15.9%	343,706 [29]	8.67	[29]	.....
Scarborough Twp.**	9,406	20,682	23,584	63.7	2,632,149	111.61	11,003,080	467	622,611	26.40	710,451	123,878	5.25	19.9%	252,301	10.70	71,421 [31]	3.03
Etobicoke Twp.** [37]	10,463	12,276	18,000	42.4	2,044,000	113.56	7,612,000	423	613,600	34.09	658,600	150,600	8.37	24.5%	160,000 [38]	8.89	[38]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.
** Organized as a township, although mainly or partly suburban in character.
(1) Before deducting reserve of $10,623.
(2) After deducting reserve of $184,606.
(3) After deducting reserve of $7,467.
(4) After deducting reserve of $2,637.
(5) After deducting reserve of $10,000.
(6) After deducting reserve of $23,206.
(7) After deducting reserve of $176,614.
(8) Gross levy before deduction of allowance for uncollectible taxes of $37,905.
(9) After deducting reserve of $389,198.
(10) After deducting reserve of $61,879.
(11) After deducting reserve of $36,481.
(12) After deducting reserve of $88,026.
(13) Tax sale lands taken at nominal value of $1.00.
(14) After deducting reserve of $100,537.
(15) Including tax sale lands of $142,457 and after deducting reserve of $285,913.
(16) After deducting reserve of $63,021.
(17) After deducting reserve of $568,638.
(18) After deducting reserve of $86,543.
(19) Tax sale lands of $145,369, fully covered by reserve.
(20) Reserve against tax arrears and tax sale lands of $368,000.
(21) After deducting reserve of $333,129.
(22) After deducting reserve of $19,283.
(23) Including tax sale lands of $2,725 and after deducting reserve of $244,167.
(24) After deducting reserve of $63,478.
(25) After deducting reserve of $53,609.
(26) Fully covered by reserve.
(27) Debt refunded.
(28) In addition, tax sale lands of $1,659,266. There is a total reserve against tax arrears, tax sale lands, etc., of $2,028,367.
(29) In addition, tax sale lands of $385,206. Total reserve against tax arrears, tax sale lands, etc., of $431,741.
(30) Debt consolidated.
(31) After deducting reserve of $832,366.
(32) After deducting reserve of $70,995.
(33) Amount of $41,954 fully covered by reserve.
(34) After deducting reserve of $77,907.
(35) After deducting reserve of $43,507.
(36) After deducting reserve of $705,659.
(37) As at Dec. 31st, 1940.
(38) Including $364,000 tax sale lands and after deducting reserve of $777,000.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page) — Schools: Other than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements: Owner's Share Amount	TOTAL GROSS (b) DEBENTURE DEBT: Amount	TOTAL GROSS (b) DEBENTURE DEBT: Per Capita	Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Amount	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Amount	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Per Capita	FLOATING DEBT: Amount borrowed in anticipation of debenture issues (c)	FLOATING DEBT: Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
ONTARIO															
Belleville	$ 702,234	$	$45.89	$ 456,930	$1,886,297	$123.28	12.3%	$ 422,604	$27.62	$1,463,693	$ 95.66	$	$	$299,867	$ .....
Brantford	364,993	.....	11.18	371,469	3,944,780	120.78	12.1%	869,438	26.62	3,075,342	94.16	.....	.....	143,853	.....
Chatham	205,731	21,850	12.65	58,555 [1]	546,478	30.39	3.0%	.....	.....	546,478	30.39	10,952	85,000	.....	.....
Cornwall	407,535	.....	29.59	318,580 [1]	923,245	67.03	6.7%	.....	.....	923,245	67.03	.....	.....	.....	.....
Fort William	1,639,537	94,000	59.61	727,280	5,596,692 [2]	192.44	19.2%	2,851,901	98.06	2,744,791	94.38	.....	.....	551,678 [1]	50,652
Galt	61,818	.....	4.16	291,320	1,577,806	106.19	10.6%	805,955	54.24	771,851	51.95	.....	103,805	213,518	.....
Guelph	456,788	.....	20.21	308,118	2,389,485	105.72	10.6%	1,573,763	69.63	815,722	36.09	.....	.....	178,595	.....
Hamilton	2,504,956	410,000	18.09	228,294	19,459,110	120.76	12.1%	203,621	1.26	19,255,489	119.50	.....	251,000	.....	184,142
Kingston	759,803	.....	25.71	172,161	2,265,492	76.67	7.7%	1,118,710	37.86	1,146,782	38.81	.....	.....	206,987 [1]	.....
Kitchener	686,011	44,000	20.91	546,740	2,690,653	77.06	7.7%	.....	.....	2,690,653	77.06	28,500	46,500	.....	.....
London	1,493,199	123,300	20.62	159,406	7,128,883	90.94	9.1%	2,779,460	35.46	4,349,423	55.48	373,500	680,000	.....	.....
Niagara Falls	214,029	.....	10.84	233,807	1,749,295	88.59	8.9%	.....	.....	1,749,295	88.59	.....	.....	.....	.....
North Bay	352,695	77,996	26.80	291,264	1,798,611	111.91	11.2%	.....	.....	1,798,611	111.91	.....	.....	.....	.....
Oshawa	436,215	.....	16.50	300,490	1,845,817	69.81	7.0%	.....	.....	1,845,817	69.81	.....	.....	.....	.....
Ottawa	2,767,751	1,532,828 [3]	27.82	882,246	17,842,389	115.42	11.5%	4,301,742	27.83	13,540,647	87.59	.....	.....	.....	393
Owen Sound	312,340	7,000	23.65	160,553	1,671,884	123.82	12.4%	937,780	69.45	734,104	54.37	.....	10,000	?	3,000
Peterborough	590,650	.....	24.08	241,152	3,136,936	127.88	12.8%	1,627,065	66.33	1,509,871	61.55	1,826	50,000	146,086	.....
Port Arthur	671,465	16,733	28.22	446,119	3,648,602 [5]	149.63	15.0%	2,047,810	83.98	1,600,792	65.65	77,613	.....	159,099	.....
St. Catharines	423,874	.....	13.93	156,113	1,523,346 [6]	50.07	5.0%	633,486	20.82	889,860	29.25	.....	.....	74,352	.....
St. Thomas	174,762	.....	10.39	30,252 [1]	642,450	38.20	3.8%	.....	.....	642,450	38.20	.....	.....	.....	.....
Sarnia	94,557	26,777	6.77	14,592	998,136	55.68	5.6%	.....	.....	998,136	55.68	.....	.....	.....	.....
Sault Ste. Marie	1,031,230	32,000†	40.55	364,940	2,582,949	98.48	9.8%	1,729,963	65.97	852,986	32.53	.....	.....	257,425	32,000†
Stratford	349,733	62,000	24.16	349,454 [1]	2,041,318	119.80	12.0%	1,088,193	63.86	953,125	55.93	.....	70,000	171,125 [1]	20,000
Sudbury	445,583	323,560	23.50	559,672	1,995,111 [7]	60.95	6.1%	35,456	1.08	1,959,655	59.87	.....	.....	.....	.....
Timmins	483,243	301,973	26.95	112,815	1,358,989	46.64	4.7%	.....	.....	1,358,989	46.64	.....	140,000	.....	.....
Toronto	20,148,762	1,431,925	32.91	3,455,521	122,514,956	186.83	18.7%	24,382,998	37.18	98,131,958	149.65	.....	2,035,356	24,229	1,095,252
Welland	463,958	.....	36.14	117,806	1,227,417	95.60	9.6%	371,952	28.97	855,465	66.63	.....	.....	.....	.....
Windsor	4,180,562 [8]	2,401,328† [13]	61.27	.....	34,367,277 [9]	319.92	32.0%	2,569,711	23.92	31,797,566	296.00	.....	.....	.....	.....
Woodstock	325,314	.....	26.83	90,999	631,804	52.11	5.2%	71,809	5.92	559,995	46.19	.....	.....	.....	.....
York Twp.	908,462 [10]	.....	11.56	.....	15,382,881 [11]	195.76	19.6%	.....	.....	15,382,881	195.76	[11]	.....	.....	.....
Twp. of East York	[12]	.....	.....	[12]	4,750,227	119.84	12.0%	.....	.....	4,750,227	119.84	391,968	.....	.....	.....
Scarborough Twp.	590,447	.....	25.04	909,744	2,913,429	123.53	12.4%	.....	.....	2,913,429	123.53	.....	.....	.....	.....
Etobicoke Twp. [14]	533,000	.....	29.61	1,057,000 [1]	2,902,400	161.24	16.1%	.....	.....	2,902,400	161.24	.....	55,000	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.
[2] In addition, guaranteed bonds of $464,078, made up as follows: McKellar Hospital, $274,000; Sanitarium, $120,378; Y.M.C.A., $29,700.
[3] In addition, bank loans of $49,111.
[5] Not including $390,000 guaranteed hospital bonds, on which City pays carrying charges.
[6] In addition, guaranteed hospital bonds of $27,000.
[7] In addition, guaranteed bonds of $32,418 for Sudbury Copper Cliff Electric Rly. Co.
[8] Public school debt only.
† 1940 figure.
[9] Not including Windsor, Essex & Lake Shore Rly. bonds guaranteed of $209,767. (This liability settled in Jan., 1942, by payment in cash in the sum of $22,212.58.)
[10] High school only. Public school included in consolidated debt.
[11] Includes $3,161,728 unsold bonds, against which bank loan of $3,000,000.
[12] Debt refunded.
[13] Includes principal due and unpaid. In addition, large amount of interest due and unpaid.
[14] As at Dec. 31st, 1940.

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TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing (x)	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
ONTARIO														
Belleville	$ 104,400	$	$	$	$ 165,095*g*	$ 269,495	17.61	$	$ 269,495	$17.61	$ 15,433S[1]	$ 19,634S[1]	$	$ 14,970D[1]*g*
Brantford	893,985	37,000	429,013[2]	60,000	.....	1,419,998	43.48	517,012	902,986	27.65	?	?	?	.....
Chatham	18,704	123,911	.....	.....	.....	142,615	7.93	.....	142,615	7.93	18,854S	21,129	.....	.....
Cornwall	186,349	.....	.....	.....	.....	186,349	13.53	.....	186,349	13.53	24,907S	.....	.....	.....
Fort William	1,094,477	250,000	474,500	.....	7,349*t*	1,826,326	62.80	1,239,796	586,530	20.17	17,090S	34,472S	8,412S	nil *t*
Galt	248,863	19,676	.....	.....	.....	268,539	18.07	182,978	85,561	5.76	5,275S	1,505D	.....	.....
Guelph	142,282	.....	207,635	.....	.....	349,917	15.48	143,104	206,813	9.15	34,880S	18,916S	6,488S	[3]
Hamilton	3,297,242	1,031,000	.....	.....	.....	4,328,242	26.86	.....	4,328,242	26.86	294,502S	214,057S	.....	.....
Kingston	37,000	47,875*x*	.....	.....	151,625*x g*	236,500	8.00	96,421	140,079	4.74	?	?	.....	? *g*
Kitchener	34,265	252,222	30,968	.....	5,188*g*	322,644	9.24	.....	322,644	9.24	15,342S	38,144S	8,162S	9,023S*g*
London	353,079	446,758	.....	.....	1,406,824[4]	2,206,660	28.15	1,075,612	1,131,048	14.43	87,726S	57,328S	.....	173,265D[4]
Niagara Falls	401,830	105,103	.....	6,001	.....	512,934	25.98	.....	512,934	25.98	31,195S[1]	27,562S[1]	.....	.....
North Bay	219,178	221,500[7]	.....	.....	.....	440,678	27.42	.....	440,678	27.42	25,066S	[7]	.....	.....
Oshawa	239,998	90,000	.....	174,400	112,000*g*	616,398	23.31	.....	616,398	23.31	49,510S	29,207S	.....	.....
Ottawa	4,893,536	425,907	.....	3,439	.....	5,322,882	34.43	2,240,803	3,082,079	19.94	4,005S	?	.....	.....
Owen Sound	2,160	.....	.....	.....	623,889[8]	626,049	46.36	164,225[14]	461,824	34.20	8,430S	8,686D	.....	18,869D*g*
Peterborough	613,660	527,920	.....	.....	242,000*g*	1,383,580	56.40	713,891	669,689	27.30	12,171S	29,235S	.....	4,023S*g*
Port Arthur	1,079,655	13,000	228,100	.....	54,084*t*	1,374,840	56.38	1,038,154	336,686	13.81	12,604S	27,898D	55,582S	22,711S*t*
St. Catharines	305,000	149,250	.....	.....	.....	454,250	14.93	219,290	234,960	7.72	31,891S	44,868S	.....	.....
St. Thomas	156,086	.....	[10]	.....	[9]	156,086	9.28	.....	156,086	9.28	13,788S	65S	.....	.....
Sarnia	143,760	9,030	.....	4,261	391,055*e*	548,106	30.57	.....	548,106	30.57	24,095S	?	.....	.....
Sault Ste. Marie	505,000	100,000	.....	.....	2,500*e*	607,000	23.15	509,743	97,757	3.73	20,128S	25,302S	.....	.....
Stratford	131,500	255,000	.....	.....	33,000*g*	419,500	24.61	316,374	103,126	6.05	7,132S[1]	1,422S	.....	.....
Sudbury	70,723	108,583	.....	.....	.....	179,307	5.48	.....	179,307	5.48	38,599S	60,697S	.....	.....
Timmins	175,839	.....	.....	.....	.....	175,839	6.03	.....	175,839	6.03	26,299S	.....	.....	.....
Toronto	23,561,983	11,204,707	17,501,000	.....	3,931,026[11]	56,198,716	85.17	9,178,633	47,020,083	71.70	404,211S	?	162,890S	[12]
Welland	277,069	106,932	.....	.....	.....	384,001	29.91	156,303	227,698	17.74	6,371S	78,058S	.....	.....
Windsor	[5]	[5]	.....	[5]	.....	[5]	.....	.....	[5]	.....	.....	41,005S	.....	.....
Woodstock	13,630	.....	.....	.....	.....	13,630	1.12	12,871	759	.06	13,329S	3,863S	.....	.....
York Twp.	[6]	[6]	[6]	.....	.....	[6]	.....	.....	[6]	.....	50,382S	173,378S	51,597S	.....
Twp. of East York	[5]	[5]	.....	.....	.....	[5]	.....	.....	[5]	.....	5,816S	34,950S	.....	.....
Scarborough Twp.	217,830	63,450	.....	.....	.....	281,280	11.93	.....	281,280	11.93	10,586S	23,311S	.....	.....
Etobicoke Twp.[13]	746,000	104,000	.....	8,400	.....	858,400	47.68	.....	858,400	47.68	?	8,366S	.....	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

c Greenwood cemetery.
g Gas.
x Approximate.
S Surplus.
e Elevator.
t Telephone.
D Deficit.

[1] After operating charges only.
[2] Includes buses amounting to $56,013.
[3] Guelph Junction Railway, $36,979S; gas, $7,286S.
[4] London & Port Stanley Electric Railway.
[5] Debt refunded.
[6] Debt consolidated.
[7] Purchased December, 1940.
[8] Gas, $213,889; elevator, $410,000.
[9] Gas plant not operating, so considered as general debt. Debt $7,290, with reserve against this of $8,032.
[10] Street railway not operating, so considered as general debt. Debt $23,200.
[11] Abattoir, $252,596; airport, $923,000; Canadian National Exhibition, $1,654,733; ferries, $193,000; Royal Winter Fair, $907,697.
[12] Abattoir, $25,253S; airport, $47,343D; Exhibition, $61,596D; Royal Winter Fair, $75,610D; ferries, $39,154D.
[13] As at Dec. 31st, 1940.
[14] Gas, $54,469; elevator sinking fund, $109,756. Corresponding figures in 1940 should have been: gas, $49,080; elevator, $138,967.

¶ AS REPORTED BY THE MUNICIPALITY

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	POPULATION			Area in Square Miles	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED, 1941			TAX COLLECTIONS (Municipal and School; Approximate)	1941 TAX LEVY UNPAID At Dec. 31st, 1941			ACCUMULATED TAX ARREARS (Incl. 1941 Taxes Unpaid)	
	Dominion Census		City's Report						School Administration Only	Municipal Only	Combined						
	1921	1931	1941		Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Per Capita	% of 1941 Levy	Amount	Per Capita
QUEBEC					(X)					*			†			†	
Chicoutimi	8,937	11,877	16,272	1.9	$1,890,405	$116.18	$ 6,886,479	$ 423	$116,111	$191,902	$18.93	$326,303	$ 34,124*s*	$ 2.10	17.8%	$ 81,742[12]	$ 5.02
Granby	6,785	10,587	14,421	1.5	‡	.....	8,005,248	555	91,298	138,502	15.94	230,415	18,681*s*	1.30	13.5%	42,863[15]	2.97
Hull (Apr. 30th, 1942)	24,117	29,433	32,060	6.2	3,554,716	110.88	19,869,351	620	227,079	458,542	21.39	735,723	99,079*s*	3.09	21.6%	302,471[16]	9.43
Joliette	9,039	10,765	13,355	2.0	754,590	56.50	5,562,642	417	63,122	100,499	12.25	157,471	33,321*s*	2.50	33.2%	79,771	5.97
Lachine	15,404	18,630	19,740	4.7	4,633,479	234.73	21,969,758	1,113	265,983	504,679	39.04	827,047	138,640	7.02	18.0%	304,109[14]	15.41
Levis (Apr. 30th, 1942)	10,470	11,724	12,000	3.5	412,431	34.37	5,746,219	479	23,234	110,076	11.11	130,342*e*	18,268*s*	1.52	16.6%	106,690*s*[22]	8.89
Montreal (Apr. 30th, 1942)	618,506	818,577	1,002,350	50.2	‡	.....	932,997,781	931	10,075,929	33,547,371[17]	43.52	[18]	5,840,017*w*	5.83	13.4%	10,453,100[19]	10.43
Outremont	13,249	28,641	30,840	1.5	4,531,588	146.94	37,619,409	1,220	325,886[23]	917,323[29]	40.31	1,391,587	173,174	5.62	13.9%	295,249	9.57
Quebec (Apr. 30th, 1941)	95,193	130,594	161,400	8.8	‡	.....	116,621,038	723	1,262,784	4,824,240*w*	37.71	6,542,629	1,204,157	7.46	19.8%	2,585,650[24]	16.02
St. Hyacinthe	10,859	13,448	17,876	1.7	1,456,534	81.48	15,816,637	885	[2]	218,088[2]	12.20	207,040[2]	26,382[2]	1.48	12.1%	43,912[2]	2.46
St. Johns	7,734	11,256	13,563	2.1	646,471	47.66	11,144,375	822	57,579	193,181	18.49	262,167	?	.....	.....	175,888	12.97
Shawinigan Falls (June 30th, 1941)	10,625	15,345	20,467	1.5	3,935,400	192.28	30,284,004	1,480	282,776	554,465	40.91	?	27,572*s*	1.35	3.3%	74,446	3.64
Sherbrooke	23,515	28,933	34,904	4.8	4,100,353	117.48	29,108,640	834	*m*	652,210	18.69	669,820	63,467	1.82	9.7%	146,956	4.21
Sorel (Dec. 31st, 1941)	8,174	10,320	12,800	3.1	1,259,546	98.40	5,845,850	457	53,616	141,084	15.21	159,211	21,375*s*	1.67	15.2%	96,960	7.58
Thetford Mines (Nov. 30th, 1941)	8,272	10,701	13,000	3.3	247,400	19.03	6,429,100	495	74,290	151,038*w*	21.06	233,408	11,000*s*	0.85	7.3%	141,450*s*	10.88
Three Rivers (Dec. 31st, 1941)	22,367	35,450	45,000	5.0	10,273,263	228.29	33,079,240[20]	735	459,807	1,298,369	39.07	1,874,786	179,003	3.98	10.2%	1,010,593[21]	22.46
Valleyfield	9,215	11,411	16,900	1.8	846,042	50.06	11,365,201[6]	672	77,426	310,622[7]	22.96	304,251[8]	59,219[8]	3.50	15.8%	138,505[8]	8.20
Verdun	25,001	60,745	66,012	2.2	10,193,293	154.42	41,184,830	624	509,462	1,262,901[3]	26.85	1,809,576[3]	256,238	3.88	14.5%	364,619[4]	5.52
Westmount	17,593	24,235	24,959	1.5	4,440,707	177.92	66,728,575	2,674	*m*	1,595,190	63.91	1,712,579	194,038	7.77	12.2%	369,991[5]	14.82
NEW BRUNSWICK																	
Moncton	17,488	20,689	23,187	3.3	2,738,329	118.10	26,063,280	1,124	*m*	864,518	37.28	881,029	166,525	7.18	19.3%	198,575[13]	8.56
Saint John	47,166	47,514	50,084	14.3	2,630,646	52.52	48,671,250	972	*m*	2,100,609	41.94	1,990,008	636,756	12.71	30.3%	797,350[9]	15.92
NOVA SCOTIA																	
Glace Bay	17,007	20,706	25,000	9.7	837,413	33.50	5,680,610	227	*m*	460,107	18.40	430,360	119,218	4.77	25.9%	200,348[10]	8.01
Halifax (Apr. 30th, 1942)	58,372	59,275	69,326	6.7	‡	.....	62,189,410	897	*m*	2,428,674	35.03	2,543,864	379,581	5.48	15.6%	536,926[26]	7.74
Sydney	22,545	23,089	30,000	5.8	1,405,197	46.84	16,110,000	537	*m*	788,125	26.27	779,761	145,360	4.85	18.4%	152,463[11]	5.08
PRINCE EDWARD ISLAND																	
Charlottetown (Dec. 31st, 1941)	12,347	12,361	14,460	1.9	‡	.....	9,153,663[28]	633	*m*	271,195	18.75	282,487	69,000*x*	4.77	25.4%	84,767[27]	5.86

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Not including bank loans in anticipation of debenture issues. For these, see third to last column, next page.
† Includes current school taxes unpaid unless otherwise stated. Water taxes omitted unless otherwise stated.
* Does not include water taxes unless otherwise noted.
‡ Not segregated.
m Included in municipal.
s Not including school tax arrears.
w Includes water taxes, but not metered water rates.
x Approximate.
[2] Figures include school taxes for four wards only. For total school figures see page 10.
[3] Includes $429,083, being share of Montreal sales and income taxes.
[4] After deducting reserve of $41,026. Includes school taxes, but not water taxes.
[5] Including consolidated tax arrears of $39,245.
e Estimated.
[6] Including commutation by-laws, $258,450, and tenants' valuation, $393,870.
[7] Including water taxes of $74,141.
[8] Including water taxes, but not schools.
[9] After deducting reserve of $1,055,453. In addition, tax sale lands of $66,737, with reserve of $35,776.
[10] Including $11,742 tax sale lands and after deducting reserve of $51,052.
[11] After deducting reserve of $81,524.
[12] After deducting reserve of $31,927. In addition, tax sale lands of $9,469.
[13] After deducting reserve of $90,579.
[14] After deducting reserve of $35,371. Tax figures do not include water taxes. Water tax levy, $124,518; arrears, $130,218; with a reserve against arrears of $55,245.
[15] After deducting reserve of $9,824. Includes school tax arrears of $15,480, but not water arrears of $11,933. Water tax levy of $47,314 not included in taxes.
[16] Including consolidated taxes of $5,827 and after deducting reserve of $13,105.
[17] Includes water taxes of $5,434,961, but not metered water rates. Also includes sales tax, income tax and special taxes for paving, but does not include $3,345,958 collections *re* permanent improvements, nor $411,111 amusements tax.
[18] Complete figures not available, but of a total levy against real estate, water and business of $38,202,780, collections current and arrears were $38,906,440.
[19] After deducting reserve of $5,351,195. Does not include $4,133,684 arrears of special assessments for permanent improvements, nor $4,501,870 interest on taxes receivable, but includes water taxes.
[20] In addition, $20,674,900 temporarily exempt.
[21] Including consolidated taxes of $593,982.
[22] Including consolidated taxes of $22,336 and tax sale certificates of $47,032.
[23] Levy in municipal year.
[24] Including consolidated taxes of $500,671 and after deducting reserve of $935,056. Does not include accrued interest on taxes of $172,388, nor tax sale lands of $57,640.
[26] After deducting reserve of $661,856. In addition, tax sale lands of $50,278.
[27] After deducting reserve of $121,707.
[28] As at Jan. 31st, 1939.
[29] Includes sales and income taxes of $200,376. Also business tax of $12,139.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page) — SCHOOLS ¶ Amount	SCHOOLS ¶ Per Capita	Local Improvements Owner's Share Amount	TOTAL GROSS (b) DEBENTURE DEBT Amount	TOTAL GROSS (b) DEBENTURE DEBT Per Capita	Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including School Sinking Fund) Amount	TOTAL SINKING FUNDS ON HAND (Including School Sinking Fund) Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds) Amount	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds) Per Capita	FLOATING DEBT Amount borrowed in anticipation of debenture issues (c)	FLOATING DEBT Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
QUEBEC													
Chicoutimi	$ 336,070	$20.65	$	$2,395,062	$147.19	14.7%	$ 13,444	$ 0.83	$2,381,618	$146.36	$	$	$ .....
Granby	356,200	24.70	.....	1,124,200	77.96	7.8%	50,759	3.52	1,073,441	74.44	54,750[1]	.....	.....
Hull (Apr. 30th, 1942)	732,451	22.85	1,775,041	4,805,251	149.88	15.0%	338,077	10.55	4,467,174	139.34	.....	.....	25,719
Joliette	180,500	13.52	.....	1,205,500	90.27	9.0%	152,248	11.40	1,053,252	78.87	.....	14,000	.....
Lachine	1,132,050	57.35	.....	7,650,450	387.56	38.8%	2,160,039	109.42	5,490,411	278.14	.....	48,000	.....
Levis (Apr. 30th, 1942)	44,900	3.74	.....	862,250	71.85	7.2%	.....	.....	862,250	71.85	.....	.....	.....
Montreal (Apr. 30th, 1942)	49,356,812	49.24	36,718,536	314,232,561[8]	313.50	31.4%	57,025,732	56.89	257,206,829	256.60	17,920,536	14,415,110[9]	?
Outremont	1,300,900	42.18	?	7,141,520	231.57	23.2%	2,609,932	84.63	4,531,588	146.94	.....	.....	?
Quebec (Apr. 30th, 1941)	7,774,035	48.17	?	42,647,138	264.23	26.4%	8,277,467	51.29	34,369,671	212.95	228,154	1,555,889	?
St. Hyacinthe	247,914	13.87	.....	2,152,774	120.43	12.0%	75,511	4.22	2,077,263	116.20	.....	.....	.....
St. Johns	131,947	9.73	.....	1,016,051[7]	74.91	7.5%	20,580	1.52	995,471	73.40	.....	.....	.....
Shawinigan Falls (June 30th, 1941)	1,306,900	63.85	.....	5,484,400	267.96	26.8%	418,884	20.47	5,065,516	247.50	.....	.....	.....
Sherbrooke	826,900	23.69	.....	6,575,900[4]	188.40	18.8%	1,395,441	39.98	5,180,459	148.42	100,000	.....	.....
Sorel	462,900	36.16	.....	1,791,100	139.93	14.0%	18,200	1.42	1,772,900	138.51	.....	173,000	.....
Thetford Mines (Nov. 30th, 1941)	115,200	8.86	.....	437,951	33.69	33.7%	34,000	2.62	403,951	31.07	.....	58,453	.....
Three Rivers	2,067,500[10]	45.94	5,260,262	13,963,600	310.30	31.0%	2,633,913	58.53	11,329,687	251.77	[11]	267,928[11]	915,761
Valleyfield	117,620	6.96	.....	1,212,720	71.76	7.2%	16,000	0.95	1,196,720	70.81	.....	.....	.....
Verdun	4,032,978	61.09	1,752,500	14,556,276	220.51	22.1%	3,905,997	59.17	10,650,278	161.34	.....	.....	695,602
Westmount	1,302,469	52.18	?	6,945,636[5]	278.28	27.8%	2,504,929	100.36	4,440,707	177.92	.....	.....	?
NEW BRUNSWICK													
Moncton	1,197,500	51.65	.....	5,035,614[6]	217.17	21.7%	1,881,709	81.15	3,153,905	136.02	40,728	172,225	.....
Saint John	2,153,000	42.99	19,667	8,532,149[3]	170.36	17.0%	3,513,790	70.16	5,018,359	100.20	34,791	426,982	.....
NOVA SCOTIA													
Glace Bay	315,500	12.62	.....	1,489,301[12]	59.57	59.6%	475,454	19.02	1,013,847	40.55	7,000	44,989	.....
Halifax (Apr. 30th, 1942)	2,848,926	41.09	?	15,438,228	222.69	22.3%	5,774,457	83.29	9,663,771	139.40	80,000	207,557	?
Sydney	329,000	10.97	.....	3,275,000	109.17	10.9%	1,692,803	56.43	1,582,197	52.74	.....	.....	.....
PRINCE EDWARD ISLAND													
Charlottetown (Dec. 31st, 1941)	141,000	9.75	.....	2,360,300	163.23	16.3%	346,097	23.93	2,124,203	146.90	42,503	17,916	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

¶ See page 10 for school districts.

[1] Loan from Dominion Government *re* cost of erecting new city hall.

[3] Not including $775,229 harbour debt assumed by Dominion Government. In addition, taxpayers of Saint John bear 83.747% of the tax burden of the Municipality of the City and County of Saint John, which had a net debenture debt at Dec. 31st, 1941, of $2,373,628. City's share is approx. $1,750,000.

[4] In addition, $75,000 guaranteed debt.

[5] In addition, unsold bonds amounting to $1,517,500.

[6] In addition, Moncton Hospital guaranteed bonds of $280,000, against which sinking fund is $55,754.

[7] Municipal debt consolidated.

[8] Includes $25,599,500 of defaulted bonds. In addition, guaranteed bonds for School Commissions of $38,687,000; for Montreal Metropolitan Commission of $28,310,710, and for St. Luke's Hospital of $1,311,300.

[9] In addition, Montreal Catholic School Commission had bank loans of $4,839,352, and Protestant Board of School Commissioners bank overdraft of $8,186, at June 30th, 1941.

[10] As at June 30th, 1941.

[11] Total bank loans not divided.

[12] Of which $100,000 held by Province as collateral *re* housing. In addition, contingent liability, Caledonia Power and Water Board, of $525,000.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS									QUEBEC SCHOOL DISTRICTS ¶							
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. Debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Bank Loans or Overdrafts	Total School Taxes Uncollected **	
	Waterworks	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Waterworks	Others								
QUEBEC																	
Chicoutimi	$ 335,376	$ 155,837*h*	$ 491,213	$30.19	$	$491,213	$30.19	$ 49,849S	$	C.	$ 6,571,779	$116,111	$336,070	$ 13,444	$	$ 31,441	Chicoutimi
Granby	369,435 [1]	.....	369,435	25.62	‡	‡	.....	29,511S [3]	.....	C.	7,110,238	81,045	356,200	31,773	16,000	15,189	Granby
										P.	1,025,275	10,253	.....	.....	.....	291	
Hull (Apr. 30th, 1942)	912,458	.....	912,158	28.46	[10]	912,458	28.46	1,317S	.....	C.	18,251,340	219,016	732,451	145,190	10,000	93,350	Hull
Joliette	216,000	169,000*e*	385,000	28.83	86,338	298,662	22.36	31,528S	54,961S*e*	P.	1,612,600	8,063	.....	.....	6,800	1,205	
Lachine	907,449	230,568*h*	1,138,017	57.65	281,085	856,932	43.41	?	.....	C.	4,833,810 [2]	61,330	180,500	15,745	19,900	20,284	Joliette
										P.	155,870	1,792	.....	.....	.....	86	
Levis (Apr. 30th, 1942)	449,819	.....	449,819	37.48	.....	449,819	37.48	?	.....	C.	1,549,590	13,948	253,000	.....	.....	16,882	Lachine
Montreal (Apr. 30th, 1942)	61,631,165 [8]	.....	61,631,165	61.49	‡	‡	.....	2,648,398S	.....	C.	4,398,350	95,468	442,520	107,881	5,500	47,550	
Outremont	.....	.....	.....	.....	.....	.....	.....	.....	.....	P. [2]	4,642,347	156,567	436,530	43,973	.....	.....	
Quebec (Apr. 30th, 1941)	9,810,370*y*	1,146,500*h*	10,956,870	67.89	‡	‡	.....	?	.....	C. [2]	4,049,716	22,274	44,900	.....	.....	6,906 [5]	Levis
St. Hyacinthe	373,729	247,000*e*	620,729	34.72	.....	620,729	34.72	10,510S	3,552S*e*	P. [2]	191,960	960	.....	.....	.....	358	
St. Johns	349,000	.....	349,000	25.73	.....	349,000	25.73	68S	.....	C.	784,267,548	7,458,285	41,346,946	5,486,964	4,839,352	.....	Montreal
Shawinigan F. (June 30–41)	1,130,116 [9]	.....	1,130,116 [9]	55.22	.....	1,130,116 [9]	55.22	39,292S [9]	.....	P.	218,598,099	2,617,644	8,009,866 [1]	3,667,628	8,186 [1]	.....	
Sherbrooke	156,500	1,111,500 [4]	1,268,000	36.33	187,894	1,080,106	30.95	11,781S	[5]	C. [2]	14,068,556	82,659 [3]	438,500	19,265	.....	.....	Outremont
Sorel	513,354	.....	513,354	40.10	.....	513,354	40.10	?	.....	C.	8,413,039	55,500	219,000	.....	.....	.....	
Thetford M. (Nov. 30–41)	145,000*x*	11,551*h*	156,551	12.04	.....	156,551	12.04	20,594S [3]	.....	P.	10,175,542	187,727	643,400	205,709	.....	.....	
Three Rivers	1,210,168	175,561*f*	1,385,729	30.79	329,305	1,056,424	23.48	5,721S	12,306S*f*	C.	109,950,327n [2]	1,151,115*e*	7,629,035	2,605,820	337,000 [2]	.....	Quebec
Valleyfield	350,678 [1]	.....	350,678	20.75	.....	350,678	20.75	63,514S [3]	.....	P.	6,647,922 [2]	111,669*e*	145,000	93,563	15,000 [2]	.....	
Verdun	890,054	100,000*h*	990,054	15.00	533,069	456,985	6.92	133,089S [3]	.....	C.	11,271,396	81,412	247,914	.....	.....	38,628	St. Hyacinthe
Westmount	.....	425,000*e* [7]	425,000	17.03	507,158	.....	.....	.....	52,854S*e*	P.	216,180	2,702	.....	.....	.....	146	
NEW BRUNSWICK										C.	7,017,350	52,630	117,947	.....	.....	10,449	St. Johns
Moncton	1,111,500	8,514*h*	1,120,014	48.30	704,438	415,576	17.92	10,764S	.....	P.	389,215	4,949	14,000	5,000	.....	679	
Saint John	2,993,488*y*	792,046*e*	3,785,534	75.58	1,397,821	2,387,713	47.67	26,794S	61,918S*e*	C.	30,257,554	257,189	1,120,800	58,860	.....	14,072	Shawinigan
NOVA SCOTIA										P. [2]	24,983,238	25,587	186,100	38,752	.....	117	Falls
Glace Bay	150,000	59,301 [2]	209,301	8.37	32,867	176,434	7.06	10,938S	45,021S*e*	C.	25,197,590n	162,982	619,500	94,125	.....	20,881	Sherbrooke
Halifax (Apr. 30th, 1942)	2,051,592	.....	2,051,592	29.59	‡	‡	.....	84,493S	.....	P.	6,616,420	77,491	207,400	175,896	3,519	.....	
Sydney	509,000	8,000*h*	517,000	16.90	340,000	177,000	5.90	12,398S	.....	C. [2]	4,913,940	52,727	462,900	18,200	26,000	25,399	Sorel
PRINCE EDWARD ISLAND										P. [2]	99,575	889	.....	.....	.....	1,055	
Charlottetown (Dec. 31–41)	228,750	23,500*h*	252,250	17.44	‡	‡	.....	? S	.....	C.	40,903,775 [2]	443,275	2,067,500	99,756	31,000	48,276	Three Rivers
										P.	609,525	16,532	.....	.....	.....	449	
										C.	6,190,800	74,290	115,200	.....	.....	19,725	Thetford Mines
										C. [2]	10,450,964n	72,212	117,620	.....	4,500	19,832	Valleyfield
										P. [2]	256,550	5,214	.....	.....	.....	263	
										C.	29,168,700	359,688	2,531,300	122,108	50,000	.....	Verdun
										P.	12,016,130	149,774	1,501,678	203,420	.....	.....	
										C.	12,895,250	83,821	452,500	92,066	.....	12,141	Westmount
										P.	37,843,575	531,815	849,969	6,493	.....	.....	

e Electric light.
h Housing.
y Waterworks and sewers.
S Surplus.
[1] At asset value.
[3] Before deduction of debt charges or depreciation.
[5] Electric light and power, $83,561S; housing, $4,698S.
[7] In addition, unsold bonds of $795,000.
[8] Waterworks, reservoirs and filtration plants.
f Ferries.
x Approximate.
‡ Not segregated.
D Deficit.
[2] Electric light, $16,000; housing, $43,301.
[4] Electric light and power, $951,500; housing, $160,000.
[9] 1940 figure.
[10] Sinking funds required, $99,711.

C. Catholic. P. Protestant.

¶ As at June 30th, 1941. Quebec school taxes and sinking funds included with municipal figures only in order to make possible an approximate comparison with cities of other provinces. The fiscal years of school and municipal districts do not coincide. Schools are administered by separate bodies.

** These arrears are sometimes included in total arrears for the municipality; see page 8. In some instances school taxes are collected by the municipality, and therefore are not shown here.

e Estimated. n Includes neutral panel.

(1) Includes $1,742,866, being Board's proportion of bond issues of Montreal Protestant Central School Board. The total debenture debt of the Central Board at June 30th, 1941, was $5,115,000, against which sinking funds were $405,016. Taxes due from municipalities were $490,906. Bank overdraft was $991,109.

(2) 1940 figure. (3) 1941 figure. (5) Includes consolidated taxes.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1941		TAXES COLLECTED 1941	1941 TAX LEVY UNPAID As at Dec. 31, 1941	ACCUMULATED TAX ARREARS (Incl. 1941 Taxes Unpaid) (After Deducting Reserve, if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any)	
	Dominion Census		Town's Report												
	1921	1931	1941	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA				(X)											
Chilliwack	1,767	2,461	3,600	$144,748	$40.21	$2,441,355	$678	$ 73,299	$20.36	$ 74,517	$ 9,152	$15,828	$ 4.40	$ 12,088	$ 3.36
Cranbrook	2,725	3,067	2,520	72,738	28.86	1,224,173	486	57,941	22.99	60,644	8,466	13,487	5.35	[1]	.....
Fernie	2,802	2,732	3,000*	.....	.....	744,646†	248	45,805	15.27	45,484	9,115	14,745[2]	4.92	.....	.....
Kamloops	4,501	6,167	6,500*	167,725	25.80	3,809,103	586	158,396	24.37	167,330	21,361	35,523	5.47	40,748	6.27
Kelowna	2,520	4,655	5,054	206,993	40.95	2,567,387†	508	130,068	25.74	130,122	7,664	11,369	2.25	28,820	5.70
Nanaimo	6,559	6,745	6,583	246,653	37.47	2,157,129	328	136,473	20.73	159,246	16,810	25,525	3.88	50,030	7.60
Nelson	5,230	5,992	6,000	220,755	36.79	3,804,329†	634	121,557	20.26	129,681	17,406	24,522	4.09	.....	.....
Port Alberni	1,056	2,356	4,547	52,714	11.59	1,324,513	291	72,843	16.02	83,418	9,211	14,401	3.17	61,349	13.49
Prince George	2,053	2,479	2,479	15,282	6.16	615,924	248	40,035	16.15	41,564	7,371	12,924	5.21	288,862	116.52
Prince Rupert	6,393	6,350	6,656	‡	.....	2,729,700†	410	182,586	27.43	217,426	43,634	239,696[3]	36.01	436,204	65.54
Revelstoke	2,782	2,736	2,068	63,703	30.80	1,334,850	645	60,290	29.15	64,386	12,061	21,057	10.18	1,508	.73
Rossland	2,097	2,848	3,600	[4]	.....	1,117,312	310	66,992	18.61	68,144	16,786	31,516	8.75	3,648	1.01
Trail	3,020	7,573	9,132	405,019	44.36	4,011,680	439	186,114	20.38	193,152	28,138	47,997	5.26	1,747	.18
Vernon	3,685	3,937	5,500†	177,900	32.35	2,527,312†	460	141,012	25.64	148,233	14,202	19,746	3.59	98,734	17.95
ALBERTA															
Camrose	1,892	2,258	2,556	41,667	16.30	1,713,145	670	76,831	30.06	84,358	?	4,260[5]	1.67	[5]	.....
Drumheller	2,490	2,987	2,690	93,249	34.67	1,604,049	596	135,110	50.23	140,137	24,300	38,853[6]	14.44	2,493	.93
Red Deer	2,328	2,344	2,846	87,300	30.67	1,706,220	600	61,958	21.77	68,631	2,692	11,831	4.16	119,147[7]	41.87
Wetaskiwin	2,061	2,125	2,285	57,958	25.36	1,945,245	851	76,582	33.51	72,725	14,121	55,558	24.31	.....	.....
SASKATCHEWAN															
Biggar	1,535	2,369	1,900	37,336	19.65	982,738	517	33,828	17.80	37,938	7,079	12,627	6.65	28,582[8]	15.04
Estevan	2,290	2,936	2,742	43,309	15.79	1,976,927	721	89,752	32.73	97,475	46,439	242,780	88.54	71,228[9]	25.98
Kamsack	2,002	2,087	1,766	19,978	11.31	927,008	529	41,552	23.53	39,383	11,658	36,063	20.42	4,772[10]	2.70
Melville	2,808	3,891	4,000	406,125	101.53	1,762,119	441	89,580	22.40	99,411	25,589	111,658	27.91	118,990[11]	29.75
North Battleford	4,108	5,986	4,694	151,117	32.19	3,318,960	707	155,502	33.13	?	?	79,556[12]	16.95	50,466	10.75
Prince Albert	7,430	9,905	12,290	1,912,207	155.59	6,509,894	530	403,919	32.87	411,514	94,530	399,557	32.51	684,154[20]	55.67
Swift Current	3,518	5,296	5,518	511,240	92.65	3,435,032	623	159,575	28.92	164,463	24,616	100,761	18.26	60,164	10.91
Weyburn	3,193	5,002	6,000	183,321	30.55	3,585,135	598	151,507	25.25	149,108	74,664	434,243[13]	72.37	77,552	12.93
Yorkton	5,151	5,027	5,050†	110,230	21.83	4,005,483	793	180,820[14]	35.81	182,433	39,822	122,929	24.34	135,880[15]	26.91
MANITOBA															
Dauphin	3,885	3,971	4,450	138,289	31.08	2,049,285	461	114,487	25.73	122,219	20,848	41,547[16]	9.34	[16]	.....
Portage la Prairie	6,766	6,597	8,282	161,395	19.49	3,131,020	378	172,330	20.81	174,682	45,798	82,736	9.99	25,734	3.11
Selkirk	3,726	4,486	3,400	21,299	6.26	1,689,440	497	76,912	22.62	76,972	15,787	29,556	8.69	98,368[17]	28.93
Transcona	4,185	5,747	5,231	1,020,663	195.12	1,914,820	366	119,990	22.94	132,120	25,557	34,741	6.64	80,713[19]	15.43
The Pas	1,858	4,030	2,895	.....	.....	1,165,940	403	63,650	21.99	60,949	22,656	88,779[18]	30.67	10,823	3.74

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
† 1940 figure.
* Estimated.
[1] Tax sale lands of $14,059. Total reserve against arrears, etc., of $13,852.
[2] Reserve of $14,000 against this.
[3] After deducting reserve of $179,276.
[4] Debt refunded and consolidated.
[5] Including tax sale lands at a nominal value of $2,583, and after deducting reserve of $82,719.
[6] After deducting reserve of $88,331.
[7] Before deducting reserve of $44,277.
[8] After deducting reserve of $12,096.
[9] After deducting reserve of $213,796.
[10] After deducting reserve of $36,427.
[11] After deducting reserve of $5,640.
[12] After deducting reserve.
[13] After deducting reserve of $271,794.
[14] Includes waterworks' tax amounting to $7,986.
[15] After deducting reserve of $237,178.
[16] Including tax sale lands of $26,823, and after deducting reserve of $18,871.
[17] After deducting reserve of $146,887.
[18] After deducting reserve of $71,243.
[19] After deducting reserve of $688,796.
[20] Includes tax title and forfeited properties of $548,755.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
BRITISH COLUMBIA												
Chilliwack	$ 91,000	$ 19,820	$330,300	$ 91.75	12.2%	$185,552	$51.54	$144,748	$ 40.21	$	$ 1,908	$ .....
Cranbrook	76,500	.....	350,700	139.17	18.6%	233,075	92.49	117,625	46.68	.....	.....	.....
Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000	.....
Kamloops	85,000	13,473[1]	472,523	72.70	9.7%	272,596	41.94	199,927	30.76	.....	6,978	13,090[1]
Kelowna	101,600	.....	509,600	100.83	13.4%	290,324	57.44	219,276	43.39	.....	.....	.....
Nanaimo	.....	4,500	1,108,313	168.36	22.4%	389,748	59.21	718,565	109.15	90,000	37,800[2]	4,500[3]
Nelson	177,400	48,963	1,267,181[4]	211.20	28.2%	611,437	101.91	655,744	109.30	.....	.....	37,292[1]
Port Alberni	58,500	25,088[1]	319,597	70.29	9.4%	132,644	29.17	186,953	41.12	.....	3,114	8,867[1]
Prince George	.....	.....	142,711	57.57	7.7%	64,518	26.03	78,193	31.54	9,840	.....	.....
Prince Rupert	182,600	?	1,791,810	269.20	35.9%	575,907	86.52	1,215,903	182.68	.....	.....	?
Revelstoke	22,000	.....	421,000	203.58	27.1%	178,598	86.36	242,402	117.22	.....	39,000[5]	.....
Rossland	[6]	.....	183,927	51.09	6.8%	.....	.....	183,927	51.09	.....	2,123	.....
Trail	154,501	154,194	1,099,436	120.39	16.1%	532,044	58.26	567,392	62.13	.....	36,895	88,254
Vernon	115,000	.....	345,418	62.75	8.4%	118,753[7]	21.59	226,666	41.21	.....	.....	.....
ALBERTA												
Camrose	41,667	.....	104,528	40.90	5.5%	62,861[7]	24.59	41,667	16.30	.....	.....	.....
Drumheller	23,000	.....	95,749	35.59	4.7%	.....	.....	95,749	35.59	.....	.....	.....
Red Deer	79,333	5,716	119,756	42.08	5.6%	.....	.....	119,756	42.08	.....	.....	.....
Wetaskiwin	.....	22,587	158,538[8]	69.38	9.3%	24,425[7]	10.69	134,113	58.69	.....	5,385	.....
SASKATCHEWAN												
Biggar	35,940	12,000[1]	104,267	54.88	7.3%	30,675	16.14	73,592	38.73	.....	.....	10,605[1]
Estevan	12,387	18,715	72,426	26.41	3.5%	.....	.....	72,426	26.41	.....	400	.....
Kamsack	.....	16,218	38,214	21.64	2.9%	.....	.....	38,214	21.64	.....	5,000	.....
Melville	28,466[18]	107,305	436,642[9]	109.16	14.6%	[10]	.....	436,642	109.16	.....	12,224[11]	.....
North Battleford	174,265[12]	195,237[1]	948,502	202.07	26.9%	653,853	139.30	294,649	62.77	.....	9,000	122,141[1]
Prince Albert	256,183	.....	3,928,213	319.63	42.6%	1,590,441	129.41	2,337,772	190.22	.....	20,500	.....
Swift Current	246,500	?	1,441,126	261.17	34.8%	458,730	83.13	982,396	178.03	.....	187,737	.....
Weyburn	116,527	61,498[1]	763,238[13]	127.21	17.0%	458,996	76.50	304,242	50.71	.....	[14]	.....
Yorkton	64,745	8,418[1]	238,270[16]	47.18	6.3%	.....	.....	238,270	47.18	54,000	52,000[15]	.....
MANITOBA												
Dauphin	82,500	8,094	416,511	93.61	12.5%	93,856	21.09	322,655	72.51	.....	.....	.....
Portage la Prairie	37,000	18,000[1]	970,500[20]	117.18	15.6%	557,766	67.35	412,734	49.84	60,708[17]	.....	8,152[1]
Selkirk	.....	13,500[1]	100,550	29.57	3.9%	57,751	16.99	42,799	12.59	.....	.....	.....
Transcona	122,674	.....	1,081,899[19]	206.82	27.6%	35	.....	1,081,864	206.82	.....	.....	.....
The Pas	.....	.....	213,088	73.61	9.8%	40,993	14.16	172,095	59.45	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

[1] Total for local improvements.
x Approximate.
[2] Includes $30,800 loan from Provincial Government.
[3] In 1940, sinking fund was $3,988.
[4] Includes $122,000 unsold debentures. In addition, guaranteed debt of $50,000, against which sinking fund was $43,870 in 1940.
[5] Includes Provincial Government loan of $16,000.
[6] Debt refunded and consolidated.
[7] Not a sinking fund, but an investment fund due to sale of public utilities.
[8] Includes unsold debentures amounting to $10,593.
[9] Not including past-due debentures of $37,576 held by Town Trust Fund, nor $11,772 overdue principal and interest held by outsiders.
[10] Town, in its Trust Fund from electric light plant sale, holds $150,516 unmatured Melville debentures and $37,576 past-due debentures.
[11] Also Provincial Government loan of $46,139.
[12] In addition, separate schools $11,442.
[13] Includes public school debt: $31,527 unmatured, $20,491 past-due principal; also $51,672 City principal past due.
[14] Past-due interest of $184,898 for city and $11,535 for public schools.
[15] School boards have also borrowed $38,000 against tax arrears.
[16] Includes $72,752 unsold bonds, against which a bank loan of $54,000. Also $27,056 electric light bonds assumed and payable by Canadian Utilities Ltd.
[17] Provincial Government advances.
[18] Not including separate school debt of $10,354. In 1940 separate school debt was $11,808.
[19] Includes $58,074, being share of net debt of Greater Winnipeg Water District.
[20] In addition, $25,000 guaranteed.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
					GROSS TOTAL							
	Waterworks	Electric Light and Power	Housing (x)	Others	Amount	Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
BRITISH COLUMBIA												
Chilliwack	$	$	$	$	$	$	$	$	$	$	$	$ .....
Cranbrook	128,000	.....	.....	.....	128,000	50.79	83,113	44,887	17.81	15,351S	17,258S	.....
Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,387S	12,678S	.....
Kamloops	53,000	10,500 [1]	6,550	.....	70,050	10.78	37,848	32,202	4.95	28,100S	1	.....
Kelowna	169,000 *z*	.....	2,300	.....	171,300	33.89	159,017	12,283	2.43	1,602S	27,672S	.....
Nanaimo	656,946	.....	32,900	.....	689,846	104.79	217,934	471,912	71.69	9,859S [3]	.....	.....
Nelson	141,000	570,000	6,200	50,000 *g*	767,200	127.87	332,211	434,989	72.50	25,705S	110,130S	[4]
Port Alberni	221,409	1	4,600	.....	226,009	49.71	91,770	134,239	29.52	6,809S	.....	.....
Prince George	35,211	73,000	7,100	.....	115,311	46.52	52,400	62,911	25.38	7,345S	8,922S	.....
Prince Rupert	352,016	1	17,700	20,550 *t*	390,266	58.63	‡	‡	.....	8,956S	1	18,813S *t*
Revelstoke	138,000	192,000	.....	.....	330,000	159.57	151,301	178,699	86.41	9,123D	11,854S	.....
Rossland	[5]	.....	.....	.....	[5]	.....	.....	[5]	.....	15,000S *x*	.....	.....
Trail	226,702	.....	.....	.....	226,702	24.83	64,329	162,373	17.78	31,374S	.....	.....
Vernon	106,618	.....	300	.....	106,918	19.44	58,152	48,766	8.87	3,503S	.....	.....
ALBERTA												
Camrose	39,681 [1]	1,764 [1]	.....	.....	41,445	16.21	62,861	.....	.....	.....	.....	.....
Drumheller	2,500	.....	.....	.....	2,500	.93	.....	2,500	.93	6,121S	.....	.....
Red Deer	1,239	31,217	.....	.....	32,456	11.40	.....	32,456	11.40	13,665S	30,426S	.....
Wetaskiwin	99,874 [1]	706 [1]	.....	.....	100,580	44.02	24,425	76,155	33.33	1	1	.....
SASKATCHEWAN												
Biggar	56,327	.....	.....	.....	56,327	29.65	20,071	36,256	19.08	385S	.....	.....
Estevan	29,117	1	.....	.....	29,117	10.62	.....	29,117	10.62	5,329D	1	.....
Kamsack	14,906	3,330	.....	.....	18,236	10.33	.....	18,236	10.33	8,696D	9,648S	.....
Melville	30,517	1	.....	.....	30,517	7.63	.....	30,517	7.63	5,960S	1	.....
North Battleford	189,000	154,000	.....	.....	343,000	73.07	199,468	143,532	30.58	1,986S	20,490S	.....
Prince Albert	641,000	1	.....	.....	641,000	52.16	215,435	425,565	34.63	12,637S	1	.....
Swift Current	362,851	285,222	.....	.....	648,073	117.45	176,917 [6]	471,156	85.39	12,099S	53,003S	.....
Weyburn	266,022	55,653	.....	.....	321,675	53.61	200,754	120,921	20.15	3,246D	54,899S	.....
Yorkton	90,984	27,056 [1]	.....	.....	118,040	23.37	.....	118,040	23.37	7,636S	1	.....
MANITOBA												
Dauphin	83,315	112,583	.....	.....	195,898	44.02	11,532	184,366	41.43	4,132S	41,043S	.....
Portage la Prairie	650,000	.....	.....	.....	650,000	78.48	398,661	251,339	30.35	1,924S	.....	.....
Selkirk	21,500	.....	.....	.....	21,500	6.32	.....	21,500	6.32	938S	18,674S	.....
Transcona	[8]	.....	3,127	58,074 [9]	61,201	11.70	.....	61,201	11.70	?	.....	.....
The Pas	123,088 [7]	90,000	.....	.....	213,088	73.61	40,993	172,095	59.45	2,123S	14,315S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

g Gas.
x Approximate.
‡ Not segregated.
S Surplus.
[1] Plant has been sold.
t Telephone.
z Waterworks and electric light combined.
D Deficit.
[3] Before debt charges or depreciation.

¶ AS REPORTED BY THE MUNICIPALITY

[4] Gas, $222S; street railway, $9,708D.
[5] Debt refunded and consolidated.
[6] Includes $137,528 electric light trust fund.
[7] 1940 consolidation covering waterworks, electric light, sewers, housing and local improvements.
[8] Debt consolidated.
[9] Share of net debt of Greater Winnipeg Water District, mostly carried by taxation.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1941		TAXES COLLECTED IN 1941 (Current and Arrears)	1941 TAX LEVY UNPAID as at Dec. 31, 1941	ACCUMULATED TAX ARREARS (Including 1941 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1941	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Alexandria	2,195	2,006	1,952	$ 12,680	$ 6.50	$ 532,627	$ 273	$ 37,116	$19.01	$ 40,569	$ 9,101	$15,082[15]	$ 7.73
Almonte	2,426	2,415	2,387	87,079	36.48	1,038,895	435	70,338	29.47	67,053	7,948	30,832	12.92
Amherstburg	2,769	2,759	2,743	73,097	26.65	2,317,985	845	79,151	28.86	94,413	11,706	23,776[26]	8.67
Arnprior	4,077	4,023	3,949	80,438	20.37	1,941,968	492	99,753	25.26	115,347	14,556	7,334[2]	1.86
Aurora	2,307	2,587	2,765	189,577	68.56	1,612,347	583	72,913	26.37	75,463	9,655	26,983	9.76
Aylmer	2,194	2,283	2,354	203,191	86.32	1,394,299	592	58,573	24.88	61,590	5,287	10,697	4.54
Barrie	6,936	7,776	9,994	329,475	32.97	4,952,220	496	228,424	22.86	237,908	32,577	27,060[16]	2.71
Blind River	1,843	2,805	2,444	233,000	95.34	812,550	332	59,452	24.33	76,484	19,137	35,703[17]	14.61
Bowmanville	3,233	4,080	3,750	213,294	56.88	2,289,000	610	109,295	29.15	115,883	13,663	32,942[3]	8.78
Bracebridge	2,451	2,436	2,529	173,772	68.71	1,093,670	432	60,199	23.80	62,430	10,177	14,988[4]	5.93
Brampton	4,527	5,532	5,823	333,639	57.30	5,036,786	865	190,318	32.68	195,877	15,066	39,695[18]	6.82
Brockville	10,040	9,736	10,463	266,417	25.46	7,006,125	670	319,423	30.53	327,580	30,345	39,112[5]	3.74
Burlington	2,709	3,046	4,071	316,080	77.64	2,955,305	726	147,949	36.34	166,192	14,306	28,137	6.91
Campbellford	2,890	2,744	2,864	99,787	34.84	1,428,880	499	70,288	24.54	68,655	9,712	16,464	5.75
Carleton Place	3,841	4,105	4,258	132,736	31.17	1,936,846	455	112,534	26.43	116,734	9,466	20,242[19]	4.75
Cobalt	4,449	3,885	2,197	23,682	10.78	600,599	273	53,453	24.33	47,597	16,040	10,696[6]	4.87
Cobourg	5,327	5,834	5,907	187,643	31.77	3,090,078	523	140,304	23.75	154,077	13,026	36,100[7]	6.11
Cochrane	3,306	3,963	3,024	57,630	19.06	1,814,992	600	101,056	33.42	100,814	22,240	28,812[20]	9.53
Collingwood	5,882	5,809	6,235	138,051	22.14	3,822,256	613	153,492	24.62	146,098	28,170	55,256[8]	8.86
Copper Cliff	2,597	3,173	3,796	181,605	47.84	5,689,650	1,499	119,495	31.48	119,948	165	165	.04
Dundas	4,978	5,026	5,142	295,362	57.44	3,715,875	723	166,003	32.28	187,203	22,855	16,690[9]	3.25
Dunnville	3,224	3,405	4,106	88,340	21.51	1,995,690	486	98,182	23.91	98,589	3,642	3,044[21]	.74
Eastview	5,324	6,686	7,743	323,976	41.84	1,360,814	176	127,052	16.41	141,756	11,301	8,276[27]	1.07
Elmira	2,016	2,170	2,048	138,437	67.60	1,166,777	570	53,518	26.13	54,823	2,950	1,014[10]	.50
Fergus	1,796	2,594	2,787	214,092	76.82	1,409,811	506	76,978	27.62	82,032	4,336	8,181[22]	2.94
Forest Hill	.....	5,207	12,779	2,557,080	200.10	14,457,685	1,131	733,319	57.38	756,506	84,525	123,456[11]	9.66
Fort Erie[1]	3,947	5,904	6,803	1,411,860	207.53	4,579,876	673	259,043	38.08	273,134	25,487	47,500[23]	6.98
Fort Frances	3,109	5,470	5,646	200,614	35.53	4,261,130	755	192,533	34.10	192,559	52,107	32,696[12]	5.79
Gananoque	3,694	3,592	3,863	107,442	27.81	1,921,489	497	120,398	31.17	133,983	18,186	24,846[24]	6.43
Georgetown	2,061	2,288	2,498	44,484	17.81	1,289,144	516	59,113	23.66	75,241	6,387	8,375[13]	3.35
Geraldton	.....	.....	2,861	30,998	10.83	1,197,665	419	61,307	21.43	58,368	20,095	12,632[14]	4.42
Goderich	4,107	4,491	4,886	97,964	20.05	2,381,835	487	91,038	18.63	99,999	10,578	24,927[25]	5.10

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

1 Amalgamated with Bridgeburg, Dec. 31st, 1931.
2 After deducting reserve of $25,974. In addition, tax sale lands of $20,771.
3 After deducting reserve of $2,000.
4 After deducting reserve of $12,065 and including tax sale lands of $3,383.
5 After deducting reserve of $18,633.
6 After deducting reserve of $31,196 and including tax sale lands of $19,902.
7 After deducting reserve of $16,930 and including tax sale lands of $5,234.
8 In addition, tax sale lands of $78,457, fully covered by reserve.
9 After deducting reserve of $53,681. In addition, tax sale lands of $33,094.
10 After deducting reserve of $3,775.
11 After deducting reserve of $41,682. In addition, tax sale lands of $7,397.
12 After deducting reserve of $62,721. In addition, tax sale lands of $52,318, reserve against which is $52,117.
13 After deducting reserve of $9,800.
14 After deducting reserve of $29,142.
15 After deducting reserve of $8,975.
16 After deducting reserve of $50,666 and including tax sale lands of $8,782.
17 After deducting reserve of $22,105. In addition, tax sale lands of $7,055.
18 After deducting reserve of $8,000.
19 After deducting reserve of $7,094 and including tax sale lands of $6,222.
20 After deducting reserve of $15,793. In addition, tax sale lands of $4,711.
21 After deducting reserve of $11,313.
22 After deducting reserve of $1,400.
23 In addition, tax sale lands of $46,579.
24 After deducting reserve of $17,621.
25 In addition, tax sale lands of $9,801.
26 In addition, tax sale lands of $17,272.
27 Including tax sale lands of $4,229 and after deducting reserve of $32,905.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Alexandria	$	$	$ 29,662	$ 15.20	2.0%	$	$	$ 29,662	$ 15.20	$	$ 1,000	$ .....
Almonte	60,095	1,111	291,817	122.25	16.3%	976	.41	290,841	121.84	.....	3,500	976 [1]
Amherstburg	4,032	.....	83,776	30.54	4.1%	.....	.....	83,776	30.54	.....	28,980	.....
Arnprior	60,805	23,648 [1]	259,060	65.60	8.7%	62,016	15.70	197,044	49.90	.....	.....	17,230 [1]
Aurora	66,494	55,857	192,138	69.49	9.3%	.....	.....	192,138	69.49	.....	18,500	.....
Aylmer	82,591	465	134,433	57.11	7.6%	.....	.....	134,433	57.11	.....	.....	.....
Barrie	97,472	68,411 [1]	352,242	35.25	4.7%	.....	.....	352,242	35.25	.....	21,000	.....
Blind River	21,000	.....	260,610 [6]	106.63	14.2%	.....	.....	260,610	106.63	.....	.....	.....
Bowmanville	90,203	79,913	254,196	67.79	9.0%	.....	.....	254,196	67.79	.....	22,300	.....
Bracebridge	60,163	109,873 [1]	181,089	71.60	9.5%	.....	.....	181,089	71.60	.....	.....	.....
Brampton	92,779	76,217	351,864	60.43	8.1%	.....	.....	351,864	60.43	.....	42,000	.....
Brockville	168,553 [2]	34,310 [3]	266,417	25.46	3.4%	.....	.....	266,417	25.46	.....	41,200	.....
Burlington	150,586	119,382	511,218	125.57	16.7%	.....	.....	511,218	125.57	.....	65,228	.....
Campbellford	64,536	33,606 [1]	99,787	34.84	4.6%	.....	.....	99,787	34.84	.....	2,200	.....
Carleton Place	73,795	6,921 [1]	408,527	95.94	12.8%	.....	.....	408,527	95.94	.....	.....	.....
Cobalt	23,682	.....	23,682	10.78	1.4%	.....	.....	23,682	10.78	.....	7,916	.....
Cobourg	65,875	47,374	410,322	69.46	9.3%	.....	.....	410,322	69.46	.....	43,027	.....
Cochrane	31,774	.....	89,833	29.71	4.0%	.....	.....	110,833	36.65	.....	20,000 [4]	.....
Collingwood	90,873	4,779	740,851	118.82	15.8%	.....	.....	740,851	118.82	.....	400	.....
Copper Cliff	181,605	.....	181,605	47.84	6.4%	.....	.....	181,605	47.84	.....	.....	.....
Dundas	72,749	112,228	377,411	73.40	9.8%	.....	.....	377,411	73.40	.....	.....	.....
Dunnville	59,831	18,117 [1]	117,730	28.67	3.8%	.....	.....	117,730	28.67	.....	.....	.....
Eastview	7,052	67,291 [1]	386,762 [8]	49.95	6.7%	62,786	8.11	323,976	41.84	.....	2,400	.....
Elmira	77,900	32,512 [1]	155,921	76.13	10.2%	.....	.....	155,921	76.13	.....	700	.....
Fergus	71,846	62,742	235,146	84.37	11.2%	[5]	.....	235,146	84.37	4,380	.....	.....
Forest Hill	669,406	848,550	2,809,503	219.85	29.3%	.....	.....	2,809,503	219.85	45,100	.....	.....
Fort Erie	[7]	[7]	1,411,860	207.53	27.7%	.....	.....	1,411,860	207.53	.....	.....	.....
Fort Frances	107,765	55,217	311,770	55.22	7.4%	32,034	5.67	279,735	49.55	21,809	.....	.....
Gananoque	70,500	26,737 [1]	268,065	69.39	9.3%	108,293	28.03	159,772	41.36	.....	.....	.....
Georgetown	6,803	5,301	114,578	45.87	6.1%	.....	.....	114,578	45.87	.....	.....	.....
Geraldton	30,988	.....	30,988	10.83	1.4%	.....	.....	30,988	10.83	.....	12,000	.....
Goderich	47,247	36,218 [1]	172,147	35.23	4.7%	.....	.....	172,147	35.23	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.
[2] In addition, separate school debt of $4,184.
[3] Figure of $103,319 given in 1940 Red Book is for total local improvements.
[4] In addition, deferred liability to Ontario Government of $21,000.
[5] There is a Trust fund reserve of $13,321.
[6] Debt refunded in 1940.
[7] Debt refunded.
[8] Includes $222,234 principal due and unpaid. In addition, interest due and unpaid of $184,057.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
					GROSS TOTAL							
	Waterworks	Electric Light and Power	Housing (x)	Others	Amount	Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Alexandria	$ 16,982	$	$	$	$ 16,982	$ 8.70	$	$ 16,982	$ 8.70	$ 768S	$ 2,485S	$ .....
Almonte	161,146	42,617	.....	.....	203,762	85.36	.....	203,762	85.36	5,933S	?	.....
Amherstburg	.....	10,679	.....	.....	10,679	3.89	.....	10,679	3.89	1,471D	?	.....
Arnprior	73,902	42,704	.....	.....	116,606	29.53	.....	116,606	29.53	7,217S	9,400S	.....
Aurora	2,561	.....	.....	.....	2,561	.93	.....	2,561	.93	2,514S	3,325S	.....
Aylmer	43,092	7,914	.....	.....	51,005	21.67	.....	51,005	21.67	985S	2,672S	.....
Barrie	13,574	9,193	.....	.....	22,767	2.28	.....	22,767	2.28	14,552S	1,961S	.....
Blind River	27,610	.....	.....	.....	27,610	11.30	.....	27,610	11.30	1,202S	.....	.....
Bowmanville	30,902	10,000	.....	.....	40,902	10.91	.....	40,902	10.91	1,605S	?	.....
Bracebridge	7,317	.....	.....	.....	7,317	2.89	.....	7,317	2.89	[3]	[3]	.....
Brampton	14,544	.....	3,681	.....	18,225	3.13	.....	18,225	3.13	8,431S	5,947S	.....
Brockville	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,049S	2,628S	.....
Burlington	195,585	.....	.....	.....	195,585	48.04	.....	195,585	48.04	3,061S [6]	.....	.....
Campbellford	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,091S	1,837S	.....
Carleton Place	255,607	20,184	.....	.....	275,791	64.77	.....	275,791	64.77	1,203S	1,092S	.....
Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,765S	.....	.....
Cobourg	222,679 [2]	[2]	.....	.....	222,679	37.70	.....	222,679	37.70	2,772S	2,698S	.....
Cochrane	10,254	4,727	6,169	11,053 *t*	32,203	10.65	.....	32,203	10.65	1,289S	?	? [5]
Collingwood	34,800	.....	.....	568,000 [5]	602,800	96.68	.....	602,800	96.68	2,082D	371S	.....
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dundas	77,361	4,688	.....	.....	82,049	16.27	.....	82,049	16.27	6,084S	555D	.....
Dunnville	5,346	24,044	.....	.....	29,390	7.16	.....	29,390	7.16	3,132S [4]	7,598S [4]	.....
Eastview	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,068D	.....	.....
Elmira	6,265	11,219	.....	.....	17,484	8.54	.....	17,484	8.54	838S	1,794S	.....
Fergus	13,197	7,858	.....	.....	21,054	7.55	.....	21,054	7.55	595D	6,867S	.....
Forest Hill	.....	252,423	.....	.....	252,423	19.75	.....	252,423	19.75	.....	21,739S	.....
Fort Erie	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,628S	.....	.....
Fort Frances	63,099	5,572	.....	10,451 *t*	79,122	14.01	.....	79,122	14.01	4,754S	42,421S	3,093S *t*
Gananoque	52,330 *y*	.....	.....	.....	52,330	13.55	.....	52,330	13.55	887S	.....	.....
Georgetown	61,203	2,664	6,227	.....	70,094	28.06	.....	70,094	28.06	2,073S	?	.....
Geraldton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Goderich	46,601	27,582	.....	.....	74,183	15.18	.....	74,183	15.18	1,249S	4,667S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

t Telephone.
S Surplus.
D Deficit.
[2] Total for waterworks and electric light and power.
[3] Waterworks and electric light combined, $5,667S.
[4] Before debt charges and depreciation.
[5] Grain elevator.
[6] Before depreciation and after debt charges.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1941		TAXES COLLECTED IN 1941 (Current and Arrears)	1941 TAX LEVY UNPAID as at Dec. 31, 1941	ACCUMULATED TAX ARREARS (Including 1941 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1941	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Grimsby	2,004	2,198	1,992	$205,671	$103.25	$1,566,179	$ 786	$ 91,547	$45.96	$ 98,356	$12,164	$10,232[13]	$ 5.14
Haileybury	3,743	2,813	2,197	114,429	52.08	1,179,908	537	74,104	33.73	76,483	15,179	36,068[14]	16.42
Hanover	2,781	3,077	3,318	222,778	67.14	1,478,535	446	82,122	24.75	83,705	11,179	22,753	6.86
Hawkesbury	5,544	5,177	6,200	136,552	22.02	2,166,225	349	137,893	22.24	140,696	15,772	24,159	3.90
Humberstone	1,524	2,490	2,896	41,483	14.32	859,204	297	57,788	19.95	60,687	6,721	12,410[2]	4.29
Hespeler	2,777	2,752	2,967	153,287	51.66	1,874,044	632	77,691	26.19	79,248	5,204	13,042[1]	4.40
Huntsville	2,246	2,817	3,018	114,000	37.77	1,278,722	424	69,473	23.02	69,932	6,955	16,293	5.40
Ingersoll	5,150	5,233	5,616	45,395	8.08	3,044,947	542	112,109	19.96	120,340	13,469	32,393[15]	5.77
Kapuskasing	.....	3,819	3,583	575,321	160.57	2,377,689	664	212,813	59.40	212,635	7,160	11,620	3.24
Kenora	5,407	6,766	8,387	459,882	54.83	5,007,202	597	262,452	31.29	272,931	29,296	3,164[16]	.38
Kincardine	2,077	2,465	2,254	98,003	43.48	1,091,220	484	58,376	25.90	62,558	8,412	33,099[17]	14.68
Kingsville	1,783	2,174	2,367	343,250	145.01	1,764,315	745	69,678	29.44	69,117	10,273	20,261[18]	8.56
Leamington	3,675	4,902	5,534	495,112	89.47	4,164,650	753	143,553	25.94	148,202	17,827	28,955[3]	5.23
Leaside	325	1,005	6,687	1,207,507	180.58	5,221,845	781	337,715	50.50	339,079	24,363	45,415[4]	6.79
Lindsay	7,620	7,505	7,773	173,628	22.34	4,280,952	551	196,195	25.24	207,582	22,251	38,791[5]	4.99
Listowel	2,477	2,676	3,002	51,406	17.12	1,734,251	578	69,814	23.26	72,430	6,756	13,941	4.64
Long Branch	.....	3,962	4,600	813,000	176.74	1,685,494	366	136,272	29.62	142,285	35,412	45,821[19]	9.96
Meaford	2,650	2,624	2,676	34,243	12.80	1,373,855	513	64,850	24.23	64,541	?	7,637	2.85
Merritton	2,544	2,523	3,131	79,563	25.41	1,997,897	638	88,549	28.28	94,570	2,599	4,606[20]	1.47
Midland	7,016	6,920	6,580	920,912	139.96	5,005,983	761	241,163	36.65	255,899	42,656	33,066[6]	5.03
Mimico	3,751	6,800	7,467	1,144,443	153.27	4,250,419	569	268,767	35.99	291,690	51,134	91,713[7]	12.28
Napanee	3,038	3,497	3,277	154,083	47.02	1,808,220	552	104,737	31.96	116,088	12,046	23,529	7.18
New Liskeard	2,268	2,880	3,000	110,807	36.94	1,768,645	590	89,479	29.83	97,213	24,273	38,548[21]	12.85
Newmarket	3,626	3,748	3,931	122,981	31.28	2,337,995	595	107,074	27.24	113,322	15,927	19,683[22]	5.01
New Toronto	2,669	7,146	7,855[8]	1,010,533	128.65	5,661,135[9]	721	325,264	41.41	343,234	21,437	35,231[10]	4.49
Oakville	3,298	3,857	3,904	189,775	48.61	3,067,572	786	147,756	37.85	149,564	17,786	37,652[11]	9.64
Orangeville	2,187	2,614	2,552	367,690	144.08	1,838,627	720	89,094	34.91	89,959	11,559	18,815[23]	7.37
Orillia	8,774	8,183	9,416	348,504	37.01	4,905,326	521	227,935	24.21	248,417	31,814	32,865[12]	3.49
Paris	4,368	4,137	4,604	153,611	33.36	2,684,032	583	122,788	26.67	121,964	10,227	16,664	3.62
Parry Sound	3,546	3,512	6,000	167,237	27.87	1,689,289	282	108,150[25]	18.03	108,752	10,322	18,369[24]	3.06
Pembroke	7,875	9,368	10,975	553,858	50.47	4,996,398	455	259,279	23.62	274,985	29,078	43,093[26]	3.93
Penetanguishene	4,037	4,035	4,037	141,385	35.02	1,175,669	291	80,615	19.97	85,794	23,330	18,553[27]	4.60
Perth	3,790	4,099	4,286	289,602	67.57	2,351,652	549	157,768	36.81	159,338	11,251	21,119[28]	4.93

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

x Approximate.

1 After deducting reserve of $7,864.

2 In addition, tax sale lands of $15,044.

3 In addition, tax sale lands of $9,475. Reserve against tax arrears and tax sale lands of $38,430.

4 In addition, tax sale lands of $6,444.

5 In addition, tax sale lands of $47,702. Reserve against this and tax arrears amounting to $98,530.

6 After deducting reserve of $119,112. In addition, tax sale lands of $96,150.

7 In addition, tax sale lands of $201,563, with a total reserve of $85,691.

8 Not including 1,359 patients in institution.

9 In addition, $915,931 taxable for schools only.

10 In addition, tax sale lands of $136,216, with a reserve of $120,734.

11 After deducting reserve of $3,186. In addition, tax sale lands of $47,951.

12 After deducting reserve of $46,698.

13 After deducting reserve of $16,484. In addition, tax sale lands of $28,924.

14 After deducting reserve of $8,087. In addition, tax sale lands of $9,405.

15 After deducting reserve of $4,402.

16 After deducting reserve of $45,133. In addition, tax sale lands of $10,789.

17 After deducting reserve of $1,250. In addition, tax sale lands of $4,700.

18 In addition, property acquired from tax registration of $20,261.

19 After deducting reserve of $57,760. In addition, tax sale lands of $78,931.

20 After deducting reserve of $1,903.

21 In addition, tax sale lands of $16,252.

22 After deducting reserve of $12,000.

23 After deducting reserve of $3,000.

24 After deducting reserve of $3,510.

25 Includes occupancy tax.

26 In addition, tax sale lands of $54,180.

27 After deducting reserve of $73,630. In addition, tax sale lands of $6,328.

28 After deducting reserve of $2,509.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Grimsby	$ 67,607	$133,024 [1]	$205,671	$103.25	13.8%	$	$	$205,671	$103.25	$	$	$ .....
Haileybury	44,584	5,627 [1]	388,267	176.73	23.6%	.....	.....	388,267	176.73	.....	13,000	.....
Hanover	43,720	61,910	326,984	98.55	13.1%	.....	.....	326,984	98.55	.....	8,000	.....
Hawkesbury	.....	.....	407,179 [2]	65.67	8.8%	.....	.....	407,179	65.67	.....	.....	.....
Humberstone	41,483	[4]	171,127	59.09	7.9%	.....	.....	171,127	59.09	.....	.....	.....
Hespeler	.....	90,924	214,038	72.14	9.6%	.....	.....	214,038	72.14	.....	.....	.....
Huntsville	7,409	.....	134,583	44.59	5.9%	.....	.....	134,583	44.59	.....	3,500	.....
Ingersoll	.....	.....	185,608	33.05	4.4%	124,357	22.14	61,351	10.92	.....	13,000	.....
Kapuskasing	177,381	258,894	592,560	165.38	22.1%	.....	.....	592,560	165.38	.....	5,367	.....
Kenora	282,535	114,891	935,920 [9]	111.59	14.9%	345,823	41.23	590,097	70.36	.....	25,000	5,147 [1]
Kincardine	.....	34,642	112,231	49.79	6.6%	.....	.....	112,231	49.79	.....	33,793	.....
Kingsville	58,664	117,471	408,208	172.46	23.0%	.....	.....	408,208	172.46	.....	.....	.....
Leamington	129,038	106,035 [1]	578,872 [5]	104.60	13.9%	.....	.....	578,872	104.60	.....	.....	.....
Leaside	254,624	691,386	1,340,834	200.51	26.7%	.....	.....	1,340,834	200.51	83,123	.....	.....
Lindsay	48,193	80,872 [1]	283,413	36.46	4.9%	11,735	1.51	271,678	34.95	.....	.....	.....
Listowel	12,958	12,846 [1]	61,707	20.56	2.7%	.....	.....	61,707	20.56	.....	8,151	.....
Long Branch	[8]	[8]	813,000	176.74	23.6%	.....	.....	813,000	176.74	.....	.....	.....
Meaford	24,222	6,975 [1]	47,508	17.75	2.4%	.....	.....	47,508	17.75	.....	.....	.....
Merritton	78,790	.....	88,454	28.25	3.8%	.....	.....	88,454	28.25	.....	.....	.....
Midland	94,562	682,291 [1]	1,051,232	159.76	21.3%	.....	.....	1,051,232	159.76	.....	.....	.....
Mimico	312,317 [6]	.....	1,439,442 [6]	192.77	25.7%	.....	.....	1,439,442	192.77	.....	.....	.....
Napanee	37,428	76,056 [1]	238,156	72.68	9.7%	.....	.....	238,156	72.68	10,760	.....	.....
New Liskeard	3,615	49,175	125,685	41.90	5.6%	.....	.....	125,685	41.90	.....	.....	.....
Newmarket	61,850	36,298	169,940	43.23	5.8%	.....	.....	169,940	43.24	27,500	5,000	.....
New Toronto	65,389	?	1,155,946 [7]	147.16	19.6%	.....	.....	1,155,946	147.16	.....	.....	.....
Oakville	35,710	49,846	201,226	51.54	6.9%	.....	.....	201,226	51.54	7,900	.....	.....
Orangeville	.....	.....	376,061	147.36	19.6%	.....	.....	376,061	147.36	.....	.....	.....
Orillia	96,575	81,016	824,912	87.61	11.7%	28,933	3.07	795,979	84.53	.....	.....	.....
Paris	48,239	173,316 [1]	251,119	54.54	7.3%	75,759	16.46	175,360	38.09	.....	25,000	75,759 [1]
Parry Sound	14,898	57,729	355,420	59.24	7.9%	.....	.....	355,420	59.24	.....	.....	.....
Pembroke	264,515	.....	707,029	64.42	8.6%	.....	.....	707,029	64.42	.....	1,134	.....
Penetanguishene	1,511	.....	157,519	39.02	5.2%	.....	.....	157,519	39.02	.....	.....	.....
Perth	12,724	258,083 [1]	380,117	88.69	11.8%	.....	.....	380,117	88.69	.....	26,100	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.
[2] Includes principal due and unpaid of $234,980.
[3] Debt consolidated.
[4] Water mains constructed under local improvements plan.
[5] Debt refunded in 1937.
[6] Separate school debt of $39,900 not included.
[7] Includes $27,296 assumed from other municipalities and $4,841 unsold debentures.
[8] Debt refunded.
[9] Includes $6,949 unsold bonds. In addition, $10,800 guaranteed bonds.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Waterworks	Electric Light and Power	Housing (x)	Others	GROSS TOTAL: Amount	Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges): Waterworks	Electric Light and Power	Others
ONTARIO												
Grimsby	$	$	$	$	$	$	$	$	$	$ 8,189S	$	$ .....
Haileybury	53,740	.....	220,098	.....	273,838	124.64	.....	273,838	124.64	438S	.....	.....
Hanover	103,055	1,151	.....	.....	104,206	31.41	.....	104,206	31.41	2,689D	1,987S	.....
Hawkesbury	44,440	.....	226,187 [3]	.....	270,627	43.65	.....	270,627	43.65	1,740S	.....	.....
Humberstone	123,644 [1]	6,000	.....	.....	129,644	44.77	.....	129,644	44.77	13,010D	2,931S	.....
Hespeler	44,130	16,621	.....	.....	60,751	20.48	.....	60,751	20.48	2,600S	953S	.....
Huntsville	20,583	.....	.....	.....	20,583	6.82	.....	20,583	6.82	422D	1,192D	.....
Ingersoll	137,225	.....	3,088	.....	140,313	24.98	124,357	15,956	2.84	3,142S	5,704S	.....
Kapuskasing	.....	17,239	.....	.....	17,239	4.81	.....	17,239	4.81	7,682S	18,751S	.....
Kenora	228,601	69,605	.....	17,303	315,509	37.62	185,234	130,275	15.53	6,983S	30,357S	8,987S *t*
Kincardine	12,642	1,586	.....	.....	14,228	6.31	.....	14,228	6.31	169S	210S	.....
Kingsville	40,741	24,218	.....	.....	64,958	27.44	.....	64,958	27.44	952S	4,445S [2]	.....
Leamington	83,760	.....	.....	.....	83,760	15.14	.....	83,760	15.14	3,418S	?	13,027S *g*
Leaside	133,327	.....	.....	.....	133,327	19.94	.....	133,327	19.94	756S	756S	.....
Lindsay	37,690	60,361	.....	.....	98,050	12.61	.....	98,050	12.61	18,799S	38S	.....
Listowel	5,938	.....	4,363	.....	10,301	3.43	.....	10,301	3.43	5,108S	4,639S	.....
Long Branch	[4]	[4]	.....	.....	[4]	.....	.....	[4]	.....	336D	4,525S	.....
Meaford	4,223	9,042	.....	.....	13,265	4.96	.....	13,265	4.96	2,169S	?	.....
Merritton	4,249	4,642	.....	.....	8,891	2.84	.....	8,891	2.84	216S	20,180S	.....
Midland	107,506	22,809	.....	.....	130,315	19.80	.....	130,315	19.80	9,064D	11,632D	.....
Mimico	226,356	68,643	.....	.....	294,999	39.51	.....	294,999	39.51	1,833S	6,605S	.....
Napanee	84,073	.....	.....	.....	84,073	25.66	.....	84,073	25.66	5,811S	3,180S	.....
New Liskeard	14,878	.....	.....	.....	14,878	4.96	.....	14,878	4.96	4,355S	.....	.....
Newmarket	37,959	9,000	.....	.....	46,959	11.95	.....	46,959	11.95	3,519S	3,873S	.....
New Toronto	144,445	968	.....	.....	145,413	18.51	.....	145,413	18.51	9,421S	29,524S	.....
Oakville	8,843	2,608	.....	.....	11,451	2.93	.....	11,451	2.93	5,402D	8,314S	.....
Orangeville	8,371	.....	.....	.....	8,371	3.28	.....	8,371	3.28	4,147S	536S [2]	.....
Orillia	31,594	415,881	.....	.....	447,475	47.52	.....	447,475	47.52	2,219S	18,976S	.....
Paris	19,431	2,317	.....	.....	21,749	4.72	.....	21,749	4.72	725S	499D	.....
Parry Sound	3,156	185,027	.....	.....	188,183	31.36	.....	188,183	31.36	20S	674S	.....
Pembroke	153,171	.....	.....	.....	153,171	13.96	.....	153,171	13.96	3,905S	.....	.....
Penetanguishene	15,335	799	.....	.....	16,134	3.40	.....	16,134	3.40	1,339S	2,081S	.....
Perth	54,135	36,380	.....	.....	190,515	21.12	.....	90,515	21.12	2,008S	5,492S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

g Gas.
S Surplus.
t Telephone.
D Deficit.
[1] Water mains constructed under local improvement plan.
[2] Before debt charges and depreciation.
[3] Including interest.
[4] Debt refunded.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1941		TAXES COLLECTED IN 1941 (Current and Arrears)	1941 TAX LEVY UNPAID as at Dec. 31, 1941	ACCUMULATED TAX ARREARS (Including 1941 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1941	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Petrolia	3,148	2,596	2,804	$ 55,103	$ 19.65	$1,369,641	$ 488	$ 61,261	$21.85	$ 62,896*x*	$12,576	$22,614	$ 8.06
Picton	3,356	3,580	3,570	26,086	7.31	2,731,257	765	97,947	27.44	101,204	5,269	11,831	3.31
Port Colborne	3,415	6,503	6,903	814,662	118.02	8,141,720	1,179	281,340	40.76	289,348	9,650	17,600[2]	2.55
Port Hope	4,456	4,723	4,962	169,670	34.19	2,550,140	514	116,617	23.50	121,074	11,830	26,938[13]	3.90
Prescott	2,636	2,984	3,120	119,896	38.43	1,571,471	504	72,288	23.17	71,460	9,183	15,106[14]	4.84
Preston	5,423	6,280	6,606	222,749	33.72	5,373,792	813	176,724	26.75	200,162	14,103	21,827[15]	3.30
Renfrew	4,906	5,296	5,060	254,602	50.32	3,356,299	663	142,425	28.15	151,017	16,156	10,959[3]	2.17
Riverside [35]	1,155	4,432	5,235	2,656,961	507.53	3,264,177	624	132,168	25.25	134,679	31,724	167,521[34]	3.20
Rockland	3,496	2,118	1,893	[30]	.....	233,895	124	30,443	16.08	31,725	8,152	13,128[29]	6.94
St. Mary's	3,847	3,802	4,017	124,339	30.95	2,405,752	599	121,458	30.24	120,592	19,023	36,571[1]	9.10
Simcoe	3,953	5,226	5,955	306,339	51.44	4,734,232	795	156,251	26.24	157,237	3,429	13,938[16]	2.34
Sioux Lookout	1,127	2,088	1,950	43,008	22.06	890,077	456	57,346	29.41	57,897	21,727	37,956[17]	19.46
Smith's Falls	6,790	7,108	7,418	359,861	48.51	4,547,291	613	233,498	31.48	249,723	20,375	41,189[18]	5.55
Stamford Twp.	4,376	7,743	8,333	666,908	80.03	8,141,035	977	200,192	24.02	279,871	27,296	15,288[4]	1.83
Strathroy	2,691	2,964	2,873	62,026	21.59	1,564,795	545	75,658	26.33	77,154	9,892	20,802	7.24
Sturgeon Falls	4,125	4,234	4,213	119,999	28.48	1,496,874	355	93,418	22.17	103,661	21,854	31,989[19]	7.59
Swansea	.....	5,031	6,872	758,940	110.44	4,763,748	693	261,781	38.09	276,446	43,701	63,746[5]	9.28
Teck Twp.	1,170	9,129	23,274	1,509,120	64.84	8,084,245[10]	347	679,278[11]	29.19	647,355	120,844	207,524[12]	8.92
Tecumseh	978	2,129	2,570	22,224	8.65	1,046,110	407	45,003	17.51	50,821	9,293	35,999[20]	14.01
Thorold	4,825	5,092	5,284	412,018	77.97	2,900,747	549	154,406	29.22	167,965	25,143	51,899[6]	9.82
Tillsonburg	2,974	3,385	3,981	125,786	31.57	2,458,702	618	100,103	25.15	101,904	5,697	12,019[21]	3.02
Tisdale Twp.	3,918	5,761	9,740	263,751	27.08	6,086,653[32]	625	474,041[31]	48.67	461,199[33]	25,404	31,078[22]	3.19
Trenton	5,902	6,276	8,390	435,573	51.92	3,618,896	431	207,740	24.76	215,601	38,283	75,532[23]	9.00
Walkerton	2,344	2,431	2,694	17,417	6.47	1,060,615	394	53,515	19.86	54,447	9,512	19,838[24]	7.36
Wallaceburg	4,006	4,326	4,976	69,761	14.02	2,528,160	508	104,978	21.10	121,548	11,010	50,873[25]	10.22
Waterloo	5,883	8,095	8,940	430,482	48.15	7,057,859	789	261,840	29.29	269,744	12,158	25,545[7]	2.86
Weston	3,166	4,723	5,784	703,611	121.65	4,206,934	727	216,706	37.47	218,512	22,353	42,432[8]	7.34
Whitby	2,800	3,890	4,282[26]	153,893	35.94	2,583,623	603	107,748	25.16	115,147	18,590	22,181[27]	5.18
Wingham	2,092	1,959	2,061	35,039	17.00	1,073,599	521	57,939	28.11	61,801	8,181	17,056	8.28
York Twp. North	.....	12,263	21,962	1,899,648	86.50	12,643,374	576	748,819	34.10	786,812	166,688	102,179[28]	4.65

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

x Approximate.

1 After deducting reserve of $15,419. In addition, tax sale lands of $6,903.
2 In addition, tax sale lands of $16,513. Reserve against tax arrears and tax sale lands of $37,890.
3 After deducting reserve of $41,890. In addition, tax sale lands of $24,523.
4 After deducting reserve of $37,924. In addition, tax sale lands of $16,103.
5 In addition, tax sale lands of $52,367. Reserve against total of $64,978.
6 In addition, tax sale lands of $43,007. Reserve against total of $43,871.
7 Reserve of $24,662 against this.
8 In addition, tax sale lands of $128,590. Reserve against total of $153,461.
10 In addition, mines assessed on income, but otherwise exempt, $14,004,648.
11 Includes $252,947 received from mining companies.
12 After deducting reserve of $15,126. In addition, tax sale lands of $38,394, covered by reserve of $30,643.
13 After deducting reserve of $1,330. In addition, tax sale lands of $10,971.
14 After deducting reserve of $4,514.
15 After deducting reserve of $19,754. In addition, tax sale lands of $18,345.
16 After deducting reserve of $1,608.
17 After deducting reserve of $4,900.
18 After deducting reserve of $7,000. In addition, tax sale lands of $14,992.
19 After deducting reserve of $31,989.
20 Reserve against this of $52,149.
21 After deducting reserve of $2,000.
22 After deducting reserve of $38,147.
23 After deducting reserve of $54,717. In addition, tax sale lands of $38,570.
24 After deducting reserve of $11,954.
25 After deducting reserve of $8,408.
26 In addition, 1,877 patients in institutions.
27 After deducting reserve of $5,959. In addition, tax sale lands of $7,076, fully covered by reserve.
28 After deducting reserve of $337,162. In addition, tax sale lands of $366,399.
29 Including tax sale lands of $8,568 and after deducting reserve of $11,149.
30 See Note 7, page 21.
31 Includes $226,196 received from mining companies.
32 In addition, mine valuation of $10,368,040 (in 1940), subject only to special rate. Total, $16,454,693.
33 Includes $214,199 collected from mining companies.
34 In addition, tax sale lands of $379,547.
35 As at Dec. 31st, 1940.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Petrolia	$ 40,861	$ 11,099[1]	$ 63,544	$ 22.66	3.0%	$	$	$ 63,544	$ 22.66	$	$ 12,972	$ .....
Picton	15,437	.....	62,022	17.37	2.3%	.....	.....	62,022	17.37	.....	.....	.....
Port Colborne	186,490	384,259[1]	885,216	128.24	17.1%	.....	.....	885,216	128.24	.....	.....	.....
Port Hope	33,560	.....	190,361	38.36	5.1%	8,110	1.63	182,251	36.73	.....	.....	.....
Prescott	130,000	10,451	185,371	59.41	7.9%	65,475	20.99	119,896	38.43	22,500	4,500	13,989[1]
Preston	29,725	76,951	269,554	40.80	5.4%	.....	.....	269,554	40.80	15,700	38,400	.....
Renfrew	124,873	19,104[1]	451,688	89.27	11.9%	.....	.....	451,688	89.27	.....	17,000	.....
Riverside[12]	221,454	1,529,390[1]	2,863,056[8]	546.91	.....	.....	.....	2,863,056	546.91	[9]	[10]	.....
Rockland	.....	.....	[7]	.....	.....	.....	.....	.....	.....	.....	10,000	.....
St. Mary's	111,685	9,121	221,752	55.20	7.4%	76,513	19.05	145,239	36.16	.....	22,900	.....
Simcoe	180,044	104,802[1]	360,137	60.48	8.1%	.....	.....	360,137	60.48	.....	.....	.....
Sioux Lookout	32,273	.....	47,688	24.46	3.3%	.....	.....	47,688	24.46	.....	12,090	.....
Smith's Falls	10,802	178,769	459,994	62.01	8.3%	.....	.....	459,994	62.01	.....	6,600	.....
Stamford Twp.	190,036	229,109	743,289	89.20	11.9%	.....	.....	743,289	89.20	.....	29,100	.....
Strathroy	17,248	26,206[1]	97,988	34.11	4.5%	.....	.....	97,988	34.11	.....	.....	.....
Sturgeon Falls	.....	67,004[1]	137,561[6]	32.65	4.4%	.....	.....	137,561	32.65	.....	.....	.....
Swansea	77,719	336,604	824,615	120.00	16.0%	.....	.....	824,615	120.00	.....	.....	.....
Teck Twp.	382,651	8,676	1,509,120	64.84	8.6%	.....	.....	1,509,120	64.84	53,000	94,464	.....
Tecumseh	7,553	14,671[1]	71,646[2]	27.88	3.7%	.....	.....	71,646	27.88	196,204[3]	.....	.....
Thorold	127,065	127,641[1]	527,279	99.79	13.3%	.....	.....	527,279	99.79	.....	.....	.....
Tillsonburg	19,953	6,758	282,180	70.88	9.5%	4,784	1.20	277,396	69.68	.....	.....	3,957[1]
Tisdale Twp.	196,570	7,051	576,679	59.21	7.9%	.....	.....	576,679	59.21	.....	80,000	.....
Trenton	160,832	90,948	618,113	73.67	9.8%	.....	.....	618,113	73.67	.....	.....	.....
Walkerton	.....	2,267	69,915	25.95	3.5%	.....	.....	69,915	25.95	.....	29,000	.....
Wallaceburg	41,761	22,195	200,577	40.31	5.4%	.....	.....	200,577	40.31	.....	.....	.....
Waterloo	195,609	104,387	431,580	48.28	6.4%	.....	.....	431,580	48.28	.....	.....	.....
Weston	185,915	158,172	763,773	132.05	17.6%	.....	.....	763,773	132.05	6,000	.....	.....
Whitby	73,882	1,707	274,683	64.15	8.6%	.....	.....	274,683	64.15	1,000	25,000	.....
Wingham	.....	12,869	132,508	64.29	8.6%	34,496[4]	16.74	98,012	47.56	.....	34,300	.....
York Twp. North	409,050	1,135,909[1]	2,313,527[11]	105.34	8.7%	.....	.....	2,313,527[11]	105.34	.....	30,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.
[2] In addition, principal due and unpaid of $352,401, debenture debt assumed from Sandwich East of $13,576, and guaranteed debenture liability of S.W. & A. Rly. of $95,679.
[3] Debenture interest due and unpaid, against which there is a reserve of $11,274.
[4] Actually required $27,678. Includes $5,553 Sandwich East Twp. debentures and $1,983 Riverside.
[6] In addition, principal and interest due and unpaid of $258,556.
[7] Debenture outstanding at Dec. 31st, 1940, paid off under financing plan.
[8] Includes $116,414 unsold bonds, against which bank loan of $73,773. Also overdue principal. Debts assumed from other municipalities of $56,211 and share of Essex Border Utilities debt of $47,975. Does not include S.W. & A. Rly. guarantee of $214,824, nor separate school debt of $149,735.
[9] See Note 8.
[10] Interest due and unpaid of $960,560.
[12] As at June 30th, 1942.
[11] As at December 31st, 1940.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing (x)	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Petrolia	$	$ 8,441	$	$	$ 8,441	$ 3.01	$	$ 8,441	$ 3.01	$ 6,095S	$ 3,018S	$ .....
Picton	35,936	.....	.....	.....	35,936	10.07	.....	35,936	10.07	4,265S	278S	.....
Port Colborne	32,862	31,272	6,420	.....	70,554	10.22	.....	70,554	10.22	3,467S	12,794S	.....
Port Hope	20,691	.....	.....	.....	20,691	4.17	8,110	12,581	2.54	1,412S	749S	.....
Prescott	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,438S	6,775S	.....
Preston	29,990	16,814	.....	.....	46,805	7.09	.....	46,805	7.09	7,155S	4,610S	.....
Renfrew	28,354	168,732	.....	.....	197,086	38.95	.....	197,086	38.95	3,247S	15,982S	.....
Riverside [4]	.....	62,537	143,558	.....	206,095	39.37	.....	206,095	39.37	.....	2,492S	.....
Rockland	.....	.....	.....	.....	.....	.....	.....	.....	.....	180S	261S	.....
St. Mary's	22,272	19,838	.....	.....	42,110	10.48	21,210	20,900	5.20	744S [3]	2,125S [3]	.....
Simcoe	28,760	25,037	.....	.....	53,798	9.03	.....	53,798	9.03	5,122S	9,484S	.....
Sioux Lookout	.....	.....	4,680	.....	4,680	2.40	.....	4,680	2.40	.....	1,131S	.....
Smith's Falls	99,110	1,023	.....	.....	100,133	13.50	.....	100,133	13.50	2,955S	6,383S	.....
Stamford Twp.	[2]	72,415	3,966	.....	76,381	9.17	.....	76,381	9.17	3,690S	13,570S	.....
Strathroy	16,224	19,738	.....	.....	35,962	12.52	.....	35,962	12.52	2,645S	?	.....
Sturgeon Falls	17,562	.....	.....	.....	17,562	4.17	.....	17,562	4.17	3,538D	10,165S	.....
Swansea	.....	65,675	.....	.....	65,675	9.56	.....	65,675	9.56	.....	14,776S	.....
Teck Twp.	[1]	.....	.....	.....	[1]	.....	.....	[1]	.....	[1]	.....	.....
Tecumseh	48,827	595	.....	.....	49,422	19.23	.....	49,422	19.23	682D	2,207S	.....
Thorold	115,261	.....	.....	.....	115,261	21.81	.....	157,261	21.81	10,775S	10,427S	.....
Tillsonburg	141,946	9,664	.....	.....	151,610	38.08	.....	151,610	38.08	2,350S	4,343S	.....
Tisdale Twp.	312,928*y*	.....	.....	.....	312,928	32.13	.....	312,928	32.13	548S	?	.....
Trenton	157,321	25,219	.....	.....	182,540	21.76	.....	182,540	21.76	15,653S	17,417S	.....
Walkerton	14,463	39,036	.....	.....	52,498	19.49	.....	52,498	19.49	420S	937S	.....
Wallaceburg	113,636*y*	17,180	.....	.....	130,816	26.29	.....	130,816	26.29	122S	6,810S	.....
Waterloo	799	.....	.....	399*g*	1,198	.13	.....	1,198	.13	4,581S	9,532S	912S*g*
Weston	33,428	7,627	.....	19,107*r*	60,162	10.40	.....	60,162	10.40	15,042S	8,661S	171D*r*
Whitby	98,536	14,733	7,521	.....	120,790	28.21	.....	120,790	28.21	1,788D	5,535S	.....
Wingham	57,231	22,283	.....	.....	79,514	38.58	16,541	62,973	30.55	267D	622S	.....
York Twp. North	100,824	288,029	.....	25,027*r*	413,879	18.85	.....	413,879	18.85	630S	34,928S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

g Gas.
y Waterworks and sewers.
S Surplus.
r Street railway.
D Deficit.

[1] Waterworks and sewer debt, $997,100, of which $16,014 on general account, $32,156 in School Section No. 1, with deficit on operation before debt charges of $480. In School Section No. 2, debt $948,930, and surplus on operation $93,427, before debt charges.

[2] On local improvement basis.
[3] Before debt charges.
[4] As at Dec. 31st, 1940.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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GOVT PUBN

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1941	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Amos*	1,488	2,153	3,200	$1,662,170	$ 519	$22,425	$31,581	$54,006	$16.88	$18,966	$15,633	$ 4.89
Arvida* (June 30th, 1941)	.....	.....	4,771	7,332,791	1,537	82,994	95,376	178,370	37.39	1,671	1,740	0.71
Asbestos (Sept. 30th, 1940)	2,189	4,396	5,312	2,514,067	473	23,549	39,241	62,790	11.82	8,239	4,045	2.31
Aylmer	2,970	2,835	3,631	1,481,169	408	22,327	26,038	48,365	13.32	39,051	?	.....
Bagotville	2,204	2,468	3,470	933,380	269	13,414	13,097	26,511	7.64	30,118	2,761	9.48
Baie St. Paul*	2,291	2,916	4,950	299,300	60	5,800	5,760†	11,560	2.34	4,432	2,476	1.40
Beauharnois* (Dec. 15th, 1941)	2,250	3,720	4,000	2,620,537	655	21,859	34,545†	56,404	14.10	14,506†	6,006	5.13
Beauport	3,240	3,242	3,582	1,912,442	534	17,625	17,222	34,847	9.73	8,269	18,382	7.44
Berthier	2,193	2,431	2,651	1,525,690	576	9,092	19,914	29,006	10.94	17,330	3,905	8.01
Black Lake*	2,656	2,167	3,000	1,167,643	389	12,800‡	18,354†	31,154	10.38	34,424†	23,000‡	19.14
Buckingham	3,835	4,638	4,400	3,515,870	799	26,476	48,179	74,655	16.97	13,329	8,797	5.03
Cap de la Madeleine*	6,738	8,748	11,885	5,863,836	493	84,267‡	151,905†	236,172	19.87	24,266	16,363‡	3.42
Charny*	2,265	2,823	2,980	591,090	198	10,356‡	5,320	15,676	5.26	5,142	3,861‡	3.02
Coaticook	3,554	4,004	4,498	2,349,915	522	22,383	44,483	66,866	14.87	22,969	10,278	7.39
Donnacona	1,225	2,631	3,300	1,734,250	526	37,651‡	16,829	54,480	16.51	1,867	14,439‡[5]	4.94
Dorval (June 30th, 1941)	1,466	2,052	1,900	3,693,881	1,944	19,259	72,907	92,166	48.51	13,292	17,729	16.33
Drummondville	2,852	6,609	10,133	7,309,570	721	58,048	204,215	262,263	25.88	36,873	16,301	5.25
East Angus*	3,802	3,566	3,400	2,400,000	706	23,552	51,000	74,552	21.93	18,000	6,864	7.31
Farnham	3,343	4,205	3,952	2,268,707	574	26,360	53,192	79,552	20.13	20,574	15,191	9.05
Giffard	1,254	3,573	3,700	1,222,180	330	12,099	17,091	29,190	7.89	11,286	9,309	5.57
Grand'Mere (Jan. 31st, 1942)	7,631	6,461	8,000	15,609,013[6]	1,951	118,843‡	209,377	328,220	41.03	20,746	8,684‡	3.68
Iberville	2,454	2,778	3,400	1,595,567	469	17,392	32,694	50,086	14.73	30,500	9,278	11.70
Jonquiere	4,851	9,448	14,100	4,320,853	306	72,366	76,094	148,460	10.53	11,037	32,746	3.11
Kenogami*	2,557	4,500	5,000	1,765,443	353	75,934‡	73,447	149,381	29.88	27,039	22,940‡	10.00
Lachute	2,592	3,906	4,905	2,367,625	483	34,881‡[3]	34,072	68,953	14.06	10,862	16,073‡	5.49
La Malbaie*	1,883	2,408	2,335	859,825	368	15,727‡	10,466†	26,193	11.22	1,042	800‡	0.79
Laprairie*	2,158	2,774	3,023	1,124,175	372	15,431	15,374	30,805	10.19	9,055	2,533	3.83
La Salle[1]*	726	2,362	4,500	8,823,077	1,961	58,098‡	240,860	298,958	66.44	51,520	6,391‡	12.87
La Tuque* (Apr. 30th, 1941)	5,603	7,837	9,500	7,757,028†	817	64,621‡P.[4]	134,135†	198,756	20.92	57,643	18,476‡P.	8.01
Lauzon*	6,428	7,084	8,004	3,632,068	454	18,092‡	40,925†	59,017	7.37	42,483	4,345‡	5.84
Laval-des-Rapides	1,989	2,716	5,000	1,257,913	252	13,702‡	22,091	35,793	7.16	19,183	8,208‡	5.48
Longueuil	4,682	5,407	6,500	4,797,875	738	34,783‡P.	144,129	178,912	27.52	48,088	14,060‡P.	9.56
Loretteville	2,066	2,251	2,573	1,189,108	462	17,416‡P.	14,795	32,211	12.52	11,100	693‡P.	4.58
Louiseville*	1,772	2,365	3,450	1,673,750	485	5,396‡P.	32,497	37,893	10.98	13,586	3,354‡P.	4.91
Magog* (Nov. 30th, 1941)	5,159	6,302	8,752	2,836,855†	324	32,178‡	57,753	89,931	10.28	49,158	*m*	5.62
Megantic	3,140	3,911	4,177	1,685,790	404	18,021	32,026	50,047	11.98	29,008	16,354	10.86
Montmagny	4,145	3,927	4,500	1,548,263	344	13,974	42,425	56,399	12.53	22,941	11,272	7.60

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Municipal information as at Dec. 31st, 1941.
† 1940 figure.
P. Protestant.
[1] Under Montreal Metropolitan Commission.
[2] Includes fees unpaid. Date also differs from municipal, being usually June 30th, 1940.
¶ See Note, page 25.
‡ Information as at June 30th, 1941.
m Included in municipal.
[3] Not including tax on incorporated companies.
[4] In addition, Protestant panel tax on incorporated companies of $4,760.17.
[5] $14,000 of this can be received from local company at any time.
[6] As at Jan. 31st, 1941.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Amos*	$ 36,700	$155,100	$191,800	$ 59.94	8.0%	$ 7,550	$ 2.36	$184,250	$ 57.58	$ .....
Arvida* (June 30th, 1941)	263,500	400,000	663,500	139.07	18.5%	.....	.....	663,500	139.07	.....
Asbestos (Sept. 30th, 1940)	39,200	36,700	75,900	14.29	1.9%	.....	.....	75,900	14.29	7,000
Aylmer	62,689	382,439	445,128	122.59	16.3%	15,271	4.21	429,857	118.38	2,050
Bagotville	109,200	363,250	472,450	136.15	18.1%	.....	.....	472,450	136.15	26,597
Baie St. Paul*	47,500	28,300	75,800	15.31	2.0%	.....	.....	75,800	15.31	.....
Beauharnois* (Dec. 15th, 1941)	142,500	178,900	321,400	80.35	10.7%	68,274	17.07	253,126	63.28	3,000
Beauport	39,200	269,000	308,000	85.99	11.5%	.....	.....	308,000	85.99	22,200
Berthier	30,900	201,900	232,800	87.82	11.7%	.....	.....	232,800	87.82	.....
Black Lake*	92,000‡	226,600	318,600	106.20	14.2%	.....	.....	318,600	106.20	.....
Buckingham	24,638	369,200	394,838	89.74	12.0%	27,692	6.29	367,146	83.44	.....
Cap de la Madeleine*	336,900‡	830,500	1,167,400	98.22	13.0%	.....	.....	1,167,400	98.22	56,156
Charny*	10,200‡	7,100	17,300	5.81	7.7%	.....	.....	17,300	5.81	.....
Coaticook	47,700	442,500	490,200	108.98	14.5%	92,993	20.67	397,207	88.31	.....
Donnacona	125,900‡	12,400	138,300	41.91	32.0%	.....	.....	138,300	41.91	.....
Dorval (June 30th, 1941)	108,900	475,240	584,140	307.44	41.0%	152,421	80.22	431,719	227.22	12,492
Drummondville	235,000	1,536,597	1,771,597	174.83	23.3%	159,273	15.72	1,612,324	159.12	79,000
East Angus*	41,500	310,000	351,500	103.38	13.8%	81,500	23.97	270,000	79.41	.....
Farnham	102,800	483,315	586,115	148.31	19.8%	.....	.....	586,115	148.31	28,234
Giffard	29,800	198,255	228,055	61.64	8.2%	49,255	13.31	178,800	48.32	4,845
Grand'Mere (Jan. 31st, 1942)	567,700‡	1,805,800	2,373,500	296.69	39.6%	236,190	29.52	2,137,310	267.16	30,000
Iberville	53,400	186,100	239,500	70.44	9.4%	.....	.....	239,500	70.44	.....
Jonquiere	399,700	1,268,300	1,668,000	118.30	15.8%	.....	.....	1,668,000	118.30	.....
Kenogami*	186,800‡	714,875	901,675	180.34	24.0%	.....	.....	901,675	180.34	.....
Lachute	51,900‡	215,863	267,763	54.59	7.3%	.....	.....	267,763	54.59	.....
La Malbaie*	33,300‡	16,800	50,100	21.46	2.9%	.....	.....	50,100	21.46	.....
Laprairie*	29,500	120,500	150,000	49.62	6.6%	.....	.....	150,000	49.62	4,000
La Salle[1]*	271,400‡	1,148,974	1,420,374	315.64	42.1%	384,893	85.53	1,035,481	230.11	55,000
La Tuque* (Apr. 30th, 1941)	233,500	1,119,850	1,353,350	142.46	19.0%	103,557	10.90	1,249,793	131.56	.....
Lauzon*	5,500‡	298,600	304,100	37.99	5.1%	.....	.....	304,100	37.99	.....
Laval-des-Rapides	49,300‡	392,600	441,900	88.38	11.8%	.....	.....	441,900	88.38	.....
Longueuil	124,583	1,577,900	1,702,483	261.92	34.9%	.....	.....	1,702,483	261.92	51,422
Loretteville	24,800	262,000	286,800	111.47	14.9%	.....	.....	286,800	111.47	.....
Louiseville*	.....	244,200	244,200	70.78	9.4%	.....	.....	244,200	70.78	6,410
Magog* (Nov. 30th, 1941)	184,200	270,870	455,070	52.00	6.9%	18,200	2.08	436,870	49.92	.....
Megantic	18,800	306,254	325,054	77.82	10.4%	.....	.....	325,054	77.82	29,128
Montmagny	88,500	270,800	359,300	79.84	10.6%	.....	.....	359,300	79.84	5,487

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at Dec. 31st, 1941.

‡ Information as at June 30th, 1941.

¶ See Note, page 25.

[1] Under Montreal Metropolitan Commission.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C—Catholic P—Protestant
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Amos*	$150,000	$	$	$150,000	$ 46.88	$1,699,230‡P.	$22,425‡P.	$ 36,700‡P.	$ 7,550‡P.	$ 500‡P.	C. and P.
Arvida* (June 30th, 1941)	239,289	.....	.....	239,289	50.15	7,154,612‡P.	82,994‡P.	263,500‡P.	.....‡P.	2,000‡P.	C. and P.
Asbestos (Sept. 30th, 1940)	18,000*x*	?	.....	?	.....	2,399,825	23,549	39,200	.....	4,000	C. and P.
Aylmer	243,163*v*	.....	.....	243,163	66.97	1,640,875	22,327	62,689	15,271	7,562	C. and P.
Bagotville	176,176*yv*	313,084*v*	.....	489,260	141.00	894,266	13,414	109,200	.....	1,100	C.
Baie St. Paul*	1,855	.....	.....	1,855	0.37	290,000	5,800	47,500	.....	.....	C.
Beauharnois* (Dec. 15th, 1941)	124,650	.....	.....	124,650	31.16	2,241,106	21,859	142,500	10,774	.....	C.
Beauport	348,881*v*	.....	.....	348,881	97.40	2,111,772	17,625	39,200	.....	4,200	C. and P.
Berthier	117,600*v*	.....	.....	117,600	44.36	1,525,253	9,092	30,900	.....	.....	C.
Black Lake*	100,000*x*	.....	.....	100,000	33.33	1,151,598‡	12,800‡	92,000‡	.....‡	8,426‡	C.
Buckingham	147,013*v*	140,595*v*	.....	287,608	65.37	3,309,235	26,476	24,638	.....	.....	C. and P.
Cap de la Madeleine*	646,500	.....	.....	646,500	54.40	6,437,800‡	84,267‡	336,900‡	.....‡	11,245‡	C.
Charny*	.....	.....	.....	.....	.....	591,740‡	10,356‡	10,200‡	.....‡	.....‡	C.
Coaticook	138,100	210,000	.....	348,100	77.39	2,344,925‡P.	22,383‡P.	47,700	.....‡P.	2,000	C. and P.
Donnacona	.....	.....	.....	.....	.....	2,743,150‡	37,651‡	125,900‡	.....‡	.....‡	C. and P.
Dorval (June 30th, 1941)	228,405*v*	50,136*v*	.....	278,541	150.56	2,700,656	19,259	108,900	15,388	10,019	C.
Drummondville	439,186*v*	.....	.....	439,186	43.34	8,657,855	58,048	235,000	.....	.....	C. and P.
East Angus*	?	.....	.....	?	.....	2,458,450	23,552	41,500	.....	6,209	C. and P.
Farnham	326,085*v*	.....	.....	326,085	82.51	2,569,205‡P.	26,360‡P.	102,800‡P.	.....	.....‡P.	C. and P.
Giffard	237,392*yv*	.....	.....	237,392	64.16	1,209,995	12,099	29,800	.....	3,300	C.
Grand'Mere (Jan. 31st, 1942)	191,610	88,001	.....	279,611	34.95	15,637,222‡	118,843‡	567,700‡	53,612‡	.....‡	C.
Iberville	265,417*yv*	.....	.....	265,417	78.06	1,502,880	17,392	53,400	.....	.....	C. and P.
Jonquiere	301,348*v*	496,477*v*	.....	797,825	56.58	4,287,798	72,366	399,700	.....	.....	C.
Kenogami*	?	.....	.....	?	.....	7,994,665‡C.	75,934‡	186,800‡	.....‡	14,468‡	C. and P.
Lachute	189,838*v*	.....	.....	189,838	38.70	1,697,300‡P.[3]	34,881‡[3]	51,900‡	.....	.....‡	C. and P.
La Malbaie*	16,800	.....	.....	16,800	7.19	1,747,495‡	15,727‡	33,300‡	?	2,083‡	C.
Laprairie*	40,500	.....	12,500*h*	53,000	17.53	1,007,080	15,431	29,500	.....	.....	C. and P.
La Salle[1]*	213,314*v*	13,008*v*	.....	226,322	50.29	8,704,668‡	58,098‡	271,400‡	28,389‡	7,009‡	C.
La Tuque* (Apr. 30th, 1941)	358,539	.....	198,000*h*	556,539	58.58	7,498,154‡P.[3]	64,621‡P.[3]	233,500‡P.	.....	13,000	C. and P
Lauzon*	283,057	.....	.....	283,057	35.36	2,412,048‡	18,092‡	5,500‡	.....‡	.....‡	C.
Laval-des-Rapides	135,972*v*	.....	.....	135,972	27.19	1,197,572‡	13,702‡	49,300‡	.....	.....	C. and P.
Longueuil	236,069*v*	.....	.....	236,069	36.32	4,209,579[4]	34,783[4]	124,583[4]	.....	6,000[4]	C. and P.
Loretteville	348,381*yv*	.....	.....	348,381	135.40	1,603,551‡P.	17,416‡P.	24,800	.....	.....	C. and P.
Louiseville*	227,700*v*	.....	.....	227,700	66.00	1,793,337‡P.[3]	5,396‡P.[3]	.....	.....	5,150	C. and P.
Magog* (Nov. 30th, 1941)	14,120	84,000	.....	98,120	11.21	3,998,200‡P.	32,178‡	184,200‡P.	.....	.....	C. and P.
Megantic	94,692*v*	323,354*v*	.....	418,046	100.08	1,378,668	18,021	18,800	.....	.....	C. and P.
Montmagny	.....	.....	.....	.....	.....	1,470,962	13,974	88,500	.....	1,850	C.

* Municipal information as at Dec. 31st, 1941.
v At asset value; debt not reported.
y Waterworks and sewers.
[1] Under Montreal Metropolitan Commission.
[3] Not including assessment of incorporated companies.
‡ Information as at June 30th, 1941.
x Approximate.
h Housing.
[4] Catholic school figure as at June 30th, 1939—latest available. Protestant school figure as at June 30th, 1941.
¶ As at June 30th, 1940. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are also usually administered by separate boards. For tax arrears of schools, see page 23.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC 31st, 1940

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1941	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Montreal East[1]	1,776	2,242	2,400	$12,987,730	$5,412	$45,672	$316,316	$361,988	$150.83	$65,473	$ 7,289	$30.32
Montreal North[1]*	1,360	4,519	6,375	2,474,896	388	[6]	148,524[3]	148,524	23.30	55,650	.....	8.73
Montreal West[1]	1,882	3,190	3,500	6,956,277	1,702	117,981	135,713	253,694	72.48	51,323	.....	14.66
Montmorency	3,600	4,575	5,263	1,172,291	223	21,477‡	15,554	37,031	7.04	8,196	4,466‡	2.41
Mount Royal[1]	160	2,174	4,637	7,885,508	1,701	87,592	204,745	292,337	63.04	29,774	4,510	7.39
Mont Joli*	2,799	3,143	3,550	768,915	217	12,085[3]	19,223	31,308	8.82	8,168	9,476‡	4.97
Mont Laurier	2,211	2,394	2,352	705,302	300	7,813	8,753	16,566	7.04	2,611	4,652	3.09
Nicolet*	2,342	2,868	3,043	733,975	241	11,808	19,685	31,493	10.35	17,991	8,241	8.62
Noranda* (May 31st, 1941)	.....	2,246	6,300	7,780,680[8]	1,235	76,549	115,194	191,743	30.44	22,341	9,016	4.98
Pointe a Gatineau	1,919	2,282	2,237	556,570	249	11,005	11,088	22,093	9.88	12,635	14,569	12.16
Pointe aux Trembles[1]	1,764	2,970	5,274	2,718,931	516	46,833	108,732	155,565	29.50	41,576	4,206	7.49
Pointe Claire	2,617	4,872	4,800	5,400,367	1,125	55,560	148,552	204,112	42.52	72,715	25,582	20.48
Port Alfred (June 30th, 1941)	1,213	2,342	3,071	7,219,802	2,351	48,942‡	43,971	92,913	30.25	6,136	9,780‡	5.18
Priceville	.....	2,310	2,276	538,846	236	8,211	4,148	12,359	5.43	2,213	1,976	1.84
Richmond* (Sept. 30th, 1941)	2,450	2,596	3,062	1,800,050	588	16,720‡	23,400	40,120	13.10	10,900	7,238‡	5.92
Rimouski*	3,612	5,589	7,000	4,824,707	689	18,710‡	44,526	63,236	9.03	42,724*w*	14,502‡	8.18
Riviere du Loup*	7,703	8,499	8,388	3,629,865	433	57,875‡	91,012	148,887	17.75	114,394	43,285‡	18.80
Roberval*	2,068	2,770	3,200	1,327,040	415	12,564	19,642	32,206	10.06	16,113	10,001	8.16
Rouyn	.....	3,225	9,724	3,333,077	343	63,511	97,525	161,036	16.56	40,417	58,585	10.18
Saindon	1,793	2,355	2,119	436,580	206	8,294‡	7,862	16,156	7.62	4,995	5,642‡	5.02
Ste. Agathe des Monts	2,812	2,949	3,200	2,005,725	627	21,296	43,498	64,794	20.25	23,473	19,001	13.27
Ste. Anne de Bellevue	2,212	2,417	2,800	2,657,173	949	18,177	28,848	47,025	16.79	9,193	13,075	7.95
St. Joseph d'Alma	850	3,970	6,700	1,549,952	231	21,700‡	19,670	41,370	6.17	22,190	13,748‡	5.36
St. Jerome (Terrebonne Co.)	5,491	8,967	10,943	4,965,015	454	75,205	145,560	220,765	20.17	81,506	32,526	10.42
St. Jerome de Matane[4]*	3,050	4,757	5,500	2,163,635	393	16,415	22,415	38,830	7.06	12,499	18,457	5.63
St. Joseph de Grantham*	.....	2,812	5,250	1,296,345	247	17,478	18,843[3]	36,321	6.92	14,465	16,944	5.98
St. Lambert	3,890	6,075	6,462	10,320,739	1,597	88,779‡	198,943	287,722	44.53	197,889	29,109[9]	35.13
St. Laurent[1]	3,232	5,348	6,392	4,167,837	652	69,486	167,369	236,855	37.05	109,773	*m*	17.17
St. Pierre[1]*	3,535	4,185	4,148	3,763,854	908	38,443	79,917[3]	118,360	28.53	23,196	23,969	11.37
Ste. Therese	3,043	3,292	3,760	1,751,050	466	28,777	36,318	65,095	17.31	28,537	23,783	13.91
Terrebonne*	2,056	1,955	2,211	1,302,148	589	4,375	22,413*w*	26,788	12.12	10,564	2,311	5.82
Val d'Or	.....	.....	5,000	2,807,823	562	50,856	68,048	118,904	23.78	34,082	28,676‡	12.55
Victoriaville* (July 31st, 1941)	3,759	6,213	9,783	3,524,910	360	34,783	49,051	83,834	8.57	45,772[7]	6,085	5.30
Waterloo	2,063	2,193	3,276	1,497,471	457	18,165	24,297	42,462	12.96	14,168	6,525	6.32
Windsor	2,330	2,720	3,310	2,327,410	703	14,126	26,392	40,518	12.24	10,796	10,897	6.55

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Municipal information as at Dec. 31st, 1941.
‡ As at June 30th, 1941.
¶ See Note, page 28.
m Included in municipal.
w Includes water tax.
[1] Under Montreal Metropolitan Commission.
[2] Includes fees unpaid. Date also differs from municipal, being usually June 30th, 1940.
[3] 1940 figure.
[4] Now called Town of Matane.
[6] See page 28.
[7] After deducting reserve of $24,789.
[8] In previous years, approximately $4,400,000 was temporarily exempt from taxation.
[9] After deducting Catholic school reserve of $5,431.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Montreal East [1]	$185,800	$3,689,991	$3,875,791	$1,614.91	215.3%	$952,078	$396.70	$2,923,713	$1,218.21	$
Montreal North [1]*		2,523,583 [2]	2,523,583	395.86	52.8%	412,251	64.67	2,111,332	331.19	2,013,649 [4]
Montreal West [1]	562,385	1,174,000	1,736,385	496.11	66.1%	616,212	176.06	1,120,173	320.05	
Montmorency	72,500‡	31,353	103,853	19.73	2.6%	7,900	1.50	95,953	18.23	
Mount Royal [1]	108,200	2,629,866	2,738,066	590.48	78.7%	926,334	199.77	1,811,732	390.71	8,306
Mont Joli*	22,600‡	409,700	432,300	121.77	16.2%			432,300	121.77	
Mont Laurier	22,500	125,510	148,010	62.93	8.1%			148,010	62.93	
Nicolet*	50,600	140,549	191,149	62.82	8.4%			191,149	62.82	
Noranda* (May 31st, 1941)	264,400	329,800	594,200	94.32	12.6%			594,200	94.32	
Pointe a Gatineau	52,823	34,500	87,323	39.04	5.2%			87,323	39.04	
Point aux Trembles [1]	423,484	3,574,722 [3]	3,998,206	758.10	101.1%	610,082	115.68	3,388,124	642.42	3,636,775 [4]
Pointe Claire	158,600	1,003,500	1,162,100	242.10	32.3%	452,892	94.35	709,208	147.75	73,486
Port Alfred (June 30th, 1941)	150,300‡	213,900	364,200	118.59	15.8%	10,900	3.55	353,300	115.04	
Priceville	6,731	21,000	27,731	12.18	1.6%			27,731	12.18	
Richmond* (Sept. 30th, 1941)	33,000‡	146,183	179,183	58.52	7.8%	17,215	5.62	161,968	52.90	8,000
Rimouski*	49,200‡	570,400	619,600	88.51	11.8%	113,523	16.22	506,077	72.30	
Riviere du Loup*	281,000‡	1,413,000	1,694,000	201.96	26.9%	39,033	4.65	1,654,967	197.30	
Roberval*	27,148	104,021	131,169	40.99	5.5%	[5]		131,169	40.99	2,500
Rouyn	143,240	587,060	730,300	75.10	10.0%	2,569	0.26	727,731	74.84	
Saindon	31,500‡	77,076	108,576	51.24	6.8%	27,076	12.78	81,500	38.46	338
Ste. Agathe des Monts	57,300	518,690	575,990	180.00	24.0%	71,253	22.27	504,737	157.73	13,000
Ste. Anne de Bellevue	20,700	356,100	376,800	134.57	17.9%	142,191	50.78	234,609	83.79	13,880
St. Joseph d'Alma	178,800‡	565,000	743,800	111.01	14.8%			743,800	111.01	26,831
St. Jerome (Terrebonne Co.)	165,968	715,025	880,993	80.51	10.7%	293,013	26.78	587,980	53.73	9,300
St. Jerome de Matane*	55,500	190,900	246,400	44.80	6.0%			246,400	44.80	7,168
St. Joseph de Grantham*	74,500	234,100	308,600	58.78	7.8%			308,600	58.78	
St. Lambert	366,000‡	3,649,000	4,015,000	621.32	82.8%			4,015,000	621.32	6,263
St. Laurent [1]	372,706	1,830,475	2,203,181	344.68	46.0%	399,224	62.46	1,803,957	282.22	51,716
St. Pierre [1]*	175,200	825,350	1,000,550	241.21	32.2%	264,943	63.87	735,607	177.34	15,000
Ste. Therese	87,033	144,900	231,933	61.68	8.2%	32,000	8.51	199,933	53.17	27,278
Terrebonne*		294,367	294,367	133.14	17.8%			294,367	133.14	11,000
Val d'Or	175,583‡	514,833	690,416	138.08	18.4%			690,416	138.08	400
Victoriaville* (July 31st, 1941)	125,874	683,598	809,472	82.74	11.0%	8,977	0.92	800,495	81.83	
Waterloo	28,200	108,900	137,100	41.85	5.6%	15,010	4.58	122,090	37.27	
Windsor	42,000	66,000	108,000	32.63	4.4%			108,000	32.63	5,221

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at Dec. 31st, 1941.
‡ As at June 30th, 1941.
¶ See Note, page 28.
[1] Under Montreal Metropolitan Commission.
[2] Includes $1,481,583 from Montreal Metropolitan Commission.
[3] Includes $2,294,722 from Montreal Metropolitan Commission.
[4] Advance from Montreal Metropolitan Commission.
[5] There is a reserve of $39,250.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C—Catholic P—Protestant
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Montreal East[1]	$	$	$	$	$	$15,206,995	$45,672	$185,800	$	$ 3,759	C.
Montreal North[1]*	474,049*v*	.....	.....	474,049	74.36	— — — — — — Annexed to Montreal for School Purposes — — — — — —					
Montreal West[1]	81,888*v*	103,714*v*	.....	185,602	53.03	9,949,082	117,981	562,385	47,560	3,790	.....
Montmorency	84,286*yv*	.....	.....	84,286	16.01	2,147,651‡	21,477‡	72,500‡	7,900‡	.....‡	C.
Mount Royal[1]	418,643*v*	148,899*v*	.....	567,899	122.47	7,579,546	87,592	108,200	16,437	.....	C. and P.
Mont Joli*	403,300	.....	.....	403,300	113.61	833,480‡	12,085	22,600‡	.....‡	.....‡	C.
Mont Laurier	109,127*yv*	.....	.....	109,127	46.40	781,361	7,813	22,500	.....	.....	C.
Nicolet*	104,419*v*	.....	.....	104,419	34.31	694,585	11,808	50,600	.....	4,500	C.
Noranda* (May 31st, 1941)	312,600*y*	.....	.....	312,600	49.62	7,402,376	76,549	264,400	.....	8,684	C. and P.
Pointe a Gatineau	53,000*v*	2,480*v*	.....	55,480	24.80	550,260	11,005	52,823	.....	.....	C.
Pointe aux Trembles[1]	.....	48,974*v*	.....	48,974	9.29	2,755,914	46,833	423,484	65,060	467	C. and P.
Pointe Claire	384,768*yv*	133,509*v*	.....	518,277	107.97	5,525,214‡P.	55,560‡P.	158,600‡P.	40,824‡P.	8,000‡P.	C. and P.††
Port Alfred (June 30th, 1941)	187,734*v*	.....	.....	187,734	61.13	6,991,752‡	48,942‡	150,300‡	10,900‡	.....‡	C.
Priceville	63,254*yv*	.....	.....	63,254	27.79	686,332	8,211	6,731	.....	2,200	.....
Richmond* (Sept. 30th, 1941)	104,029*v*	.....	.....	104,029	33.97	2,157,190‡	16,720‡	33,000‡	.....‡	2,149‡	C. and P.
Rimouski*	386,000	.....	54,400*h*	440,400	62.91	3,118,415‡	18,710‡	49,200‡	7,790‡	7,600‡	C.
Riviere du Loup*	427,606	212,759	42,300*h*	682,665	81.39	3,345,905‡	57,875‡	281,000‡	.....‡	.....‡	C. and P.
Roberval*	20,223	.....	.....	20,223	6.32	1,256,410	12,564	27,148	.....	11,979	C.
Rouyn	343,637*yv*	.....	.....	343,637	35.34	3,267,407	63,511	143,240	2,569	9,724	C. and P.
Saindon	64,000*yv*	.....	.....	64,000	30.20	724,372‡	8,294‡	31,500‡	.....‡	156‡	C.
Ste. Agathe des Monts	159,175*v*	237,667*v*	.....	396,842	124.01	1,539,610	21,296	57,300	.....	.....	C.
Ste. Anne de Bellevue	284,729*v*	65,360*v*	.....	350,089	125.03	2,643,042	18,177	20,700	.....	2,000	C. and P.
St. Joseph d'Alma	246,283*v*	67,852*v*	.....	314,135	46.89	1,549,952‡	21,700‡	178,800‡	.....‡	.....	C.
St. Jerome (Terrebonne Co.)	401,676*v*	.....	.....	401,676	36.71	5,371,815	75,205	165,968	39,743	.....	C.
St. Jerome de Matane*	130,000*x*	.....	.....	130,000	23.64	2,346,115	16,415	55,500	.....	4,000	C.
St. Joseph de Grantham*	34,700	.....	.....	34,700	6.61	1,165,227	17,478	74,500	.....	15,700	C.
St. Lambert	507,204*v*	46,463*v*	.....	553,667	85.68	7,704,962‡P.	87,779‡	366,000‡	.....‡	25,500‡	C. and P.
St. Laurent[1]	218,757*v*	.....	.....	218,757	34.22	5,383,850	69,486	372,706	12,447	35,391	C. and P.
St. Pierre[1]*	.....	.....	.....	.....	.....	4,235,357	38,443	175,200	.....	.....	.....
Ste. Therese	2,150*v*	.....	.....	2,150	0.57	2,111,973	28,777	87,033	32,000	17,453	C. and P.
Terrebonne*	31,856	11,282	.....	43,138	19.51	1,361,575	4,375	.....	.....	.....	C. and P.
Val d'Or	473,467*yv*	.....	.....	473,467	94.69	3,129,778	50,856‡P.	175,583‡	.....‡	.....‡	C. and P.
Victoriaville (July 31st, 1941)	543,981*yv*	.....	.....	543,981	55.60	3,168,350	34,783	125,874	8,977	1,700	C.
Waterloo	80,070*v*	.....	.....	80,070	24.44	1,552,730‡P.	18,165‡P.	28,200	.....	3,000	C. and P.
Windsor	173,626*v*	47,501*v*	.....	221,127	66.81	1,878,260	14,126	42,000	.....	.....	C.

* Municipal information as at Dec. 31st, 1941.
†† Includes combined Pointe Claire and Beaconsfield Protestant school districts.
h Housing.
x Approximate.
[1] Under Montreal Metropolitan Commission.
‡ Information as at June 30th, 1941.
v At asset value; debt not reported.
y Waterworks and sewers.
¶ As at June 30th, 1940. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are also usually administered by separate boards. For tax arrears of schools, see page 26.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1941		TAXES COLLECTED IN 1941 (Current and Arrears)	1941 TAX LEVY UNPAID as at Dec. 31, 1941	ACCUMULATED TAX ARREARS (Including 1941 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1941	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
NEW BRUNSWICK				(X)									
Bathurst (Feb. 28th, 1942)	3,327	3,300	4,000	$?	$	$3,519,313	$ 880	$ 90,000*z*	$22.50	$ 91,280*z*	$11,456*z*	$16,534*z*[20]	$ 4.13
Campbellton	5,570	6,505	6,873	606,977	88.31	5,200,351	757	174,339	25.37	178,572	53,657	203,956	29.67
Chatham (Dec. 31st, 1940)	4,506	4,017	4,017	‡	.....	1,483,191	369	75,324	18.75	72,525	34,403	73,494[21]	18.30
Dalhousie	1,958	3,974	5,000	406,903*e*	81.38	2,272,854	455	61,111	12.22	63,393	16,125	25,377[17]	5.08
Edmundston	4,035	6,430	7,028	590,299	83.99	4,291,820	611	225,187	32.04	219,256	35,631	128,856[2]	18.33
Fredericton	8,114	8,830	9,905	524,598	52.96	11,994,493	1,211	312,654	31.57	320,339	72,261	93,033[3]	9.39
Newcastle	3,507	3,383	3,800	82,092	21.60	2,142,990	564	77,282	20.34	77,282	22,744	60,740[4]	15.98
Sackville	2,113	2,234	2,449	14,417	5.89	1,515,250	619	77,044	31.46	80,231	13,852	15,115[5]	6.17
Sussex (Oct. 31st, 1940)	2,198	2,252	2,252	89,647	39.81	1,294,200	575	55,872	24.81	55,171	5,618[22]	19,604	8.70
St. Stephen (Dec. 31st, 1940)	3,452	3,437	3,437	116,441	33.88	2,440,000	710	92,500	26.91	92,688	1,541	52,984[23]	23.53
Woodstock	3,380	3,259	3,517	?	.....	2,587,000	736	84,971	24.16	85,221	22,528	46,016	13.08
NOVA SCOTIA													
Amherst (Dec. 31st, 1940)	9,998	7,450	7,250	499,625	68.91	3,846,680	531	175,364	24.19	171,910	39,169	99,636	13.74
Bridgewater	3,147	3,262	3,415	222,432	65.13	1,678,405	491	70,414	20.62	67,979	9,786	12,586	3.69
Dartmouth	7,899	9,100	15,000	383,147	25.54	5,277,045	352	196,456	13.10	207,990*x*	44,986	49,792[6]	3.32
Dominion (Dec. 31st, 1940)	2,390	2,846	3,200	105,906	33.10	387,685	121	40,895	12.78	37,380	17,258	30,059	4.14
Inverness	2,963	2,900	2,941	32,266	10.97	396,530	135	31,244	10.62	30,536	10,116	20,304[7]	6.90
Kentville	2,717	3,033	3,850	153,873	39.97	1,480,335	385	73,259	19.03	75,928	10,259	16,566[8]	4.30
Liverpool (Dec. 31st, 1940)	2,294	2,669	3,200	152,284	47.59	1,349,650	422	56,006	17.50	53,985	4,836	19,830	6.20
Lunenburg	2,792	2,727	3,000	62,160	20.72	1,589,347	530	78,861	26.29	81,399	2,873	4,823[9]	1.61
New Glasgow	8,974	8,858	9,000	385,073	42.79	5,666,558	630	186,997	20.78	200,136	49,821	94,781[10]	10.53
New Waterford	5,615	7,745	8,000	411,612	51.45	2,088,150	261	169,895	21.24	154,468	50,794	76,790[11]	9.60
North Sydney	6,585	6,139	7,000	206,082	29.44	2,230,490	319	125,839	17.98	129,498	47,260	69,163[12]	9.88
Parrsboro	2,748	2,455	1,950	42,665	21.88	432,945	222	27,389	14.05	30,574	7,626	16,596	8.51
Pictou (Dec. 31st, 1940)	2,988	3,152	3,152	160,103	50.79	1,397,900	443	50,376	15.98	53,022	7,516	13,033[24]	4.13
Springhill	4,958	6,355	7,123	232,171	32.59	1,149,625	161	117,860	16.55	133,993	28,764	56,657[19]	7.95
Stellarton	5,312	5,002	5,300	111,309	21.00	2,359,575	445	81,967	15.47	84,540	18,083	44,898[13]	8.47
Sydney Mines	8,327	7,769	8,137	178,000	21.88	1,960,167	241	131,490	16.16	149,898	47,689	155,278[14]	19.08
Trenton (Dec. 31st, 1940)	2,844	2,613	2,613	‡	.....	1,260,538	482	53,476	20.47	57,131	8,674	26,266	10.05
Truro	7,562	7,901	10,410	417,635	40.12	5,555,150	534	193,380	18.58	194,212*x*	20,326	26,298[15]	2.53
Westville (Dec. 31st, 1940)	4,550	3,946	4,000	‡	.....	1,270,435	318	59,055	14.76	59,342	25,275	110,218	27.55
Windsor	3,591	3,032	3,402	117,841	34.64	1,549,625	456	90,149	26.50	92,639	18,546	37,493[18]	11.02
Yarmouth	7,073	7,055	8,000	254,416	31.80	4,245,350	531	194,470	24.31	201,619	41,387	61,019[16]	7.63
PRINCE EDWARD ISLAND													
Summerside (Dec. 31st, 1940)	3,228	3,759	4,500	414,713	92.16	3,173,575	705	54,093	12.02	54,405	1,233	7,669	1.70

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
e Estimated.
x Approximate.
z Not including schools.
† 1940 figure.
[1] After deducting reserve of $34,939.
[2] After deducting reserve of $76,756.
[3] After deducting reserve of $70,000.
[4] After deducting reserve of $22,567.
[5] After deducting reserve of $14,001.
[6] After deducting reserve of $25,206.
[7] After deducting reserve of $15,205.
[8] After deducting reserve of $2,220.
[9] Provision for uncollectibles, $2,412.
[10] After deducting reserve.
[11] After deducting reserve of $38,037.
[12] After deducting reserve of $82,200.
[13] After deducting reserve of $6,342.
[14] After deducting reserve of $84,208.
[15] After deducting reserve of $1,246.
[16] After deducting reserve of $33,100.
[17] After deducting reserve of $1,731.
[18] After deducting reserve of $23,375.
[19] After deducting reserve of $8,133.
[20] After deducting reserve of $20,000.
[21] After deducting reserve of $34,939.
[22] Not inclusive of school tax arrears.
[23] After deducting reserve of $5,000.
[24] After deducting reserve of $2,000.
‡ Not segregated.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1942)	$ 27,000*x*	$	$614,441	$153.61	20.5%	$233,085	$58.27	$381,356	$ 95.34	$	$ 30,000	$ .....
Campbellton	154,000	.....	1,133,452	164.91	22.0%	513,661	74.74	619,791	90.18	82,224	40,149	.....
Chatham (Dec. 31st, 1940)	17,000	.....	379,500	94.47	12.6%	149,510	37.22	229,990	57.25	4,992	16,677[8]	.....
Dalhousie	85,000	.....	710,500	142.10	18.9%	62,260	12.45	648,240	129.65	19,376	14,967	.....
Edmundston	298,000	.....	1,482,815	210.99	28.1%	246,576	35.08	1,236,239	175.90	.....	15,187	.....
Fredericton	161,000	.....	1,077,078[1]	108.74	14.5%	286,869	28.96	790,209	79.78	.....	63,076	.....
Newcastle	85,000	.....	371,000[2]	97.63	13.0%	271,224[7]	71.37	99,776	26.26	5,000	2,000	.....
Sackville	.....	.....	320,500	130.87	17.4%	142,528	58.20	177,972	72.67	.....	39,466	.....
Sussex (Oct. 31st, 1940)	60,000	.....	224,000	99.47	13.3%	126,129[9]	56.01	97,871	43.46	.....	.....	.....
St. Stephen (Dec. 31st, 1940)	22,000	.....	453,000	131.80	17.6%	265,559	77.26	187,441	54.54	.....	27,228	.....
Woodstock	7,000	.....	151,000[3]	42.93	.....	.....	.....	151,000	42.93	.....	4,870	.....
NOVA SCOTIA												
Amherst (Dec. 31st, 1940)	146,550	.....	1,023,400[10]	141.16	18.8%	501,032	69.11	522,368	72.05	.....	53,359	.....
Bridgewater	88,300	.....	796,127	233.13	31.1%	282,515	82.73	513,612	150.40	16,346	31,776	.....
Dartmouth	314,500	.....	1,234,611	82.31	11.0%	505,770	33.72	728,841	48.59	13,159	39,480	.....
Dominion (Dec. 31st, 1940)	.....	.....	124,100	17.12	2.3%	2,742	.38	121,358	16.74	.....	3,821	.....
Inverness	.....	.....	53,500	18.19	2.4%	8,093	2.75	45,407	15.44	.....	4,972	.....
Kentville	117,500	.....	385,905[6]	100.24	13.4%	175,322	45.54	210,583	54.70	28,110	10,356	.....
Liverpool (Dec. 31st, 1940)	69,400	.....	408,700	127.72	17.0%	115,227	36.01	293,473	91.71	.....	6,295	.....
Lunenburg	47,000	.....	271,500	90.50	12.1%	127,746	42.58	143,754	47.92	10,148	.....	.....
New Glasgow	189,000†	.....	1,062,950	118.11	15.7%	632,403	70.27	430,547	47.84	.....	.....	.....
New Waterford	45,000	.....	490,500[4]	61.31	8.2%	78,888	9.86	411,612	51.45	.....	41,033	.....
North Sydney	26,000	.....	402,000	57.43	7.7%	178,943	25.56	223,057	31.87	.....	5,441	.....
Parrsboro	12,500	.....	138,400	71.00	9.5%	45,177	23.17	93,223	47.81	.....	3,886	.....
Pictou (Dec. 31st, 1940)	105,755	.....	349,755	110.96	14.8%	97,390	30.90	252,365	80.06	23,167	3,759	.....
Springhill	57,100	.....	393,200	55.20	7.4%	97,756	13.72	295,444	41.48	.....	46,036	.....
Stellarton	72,000	.....	323,500	61.04	8.1%	174,267	32.88	149,233	28.16	.....	.....	.....
Sydney Mines	40,000	.....	244,500	30.05	4.0%	[5]	.....	244,500	30.05	.....	2,565	.....
Trenton (Dec. 31st, 1940)	42,000	.....	237,300	90.82	12.1%	152,022	58.17	85,278	32.64	.....	.....	.....
Truro	345,600	.....	1,087,185	104.44	13.9%	550,718	52.90	536,467	51.53	6,812	9,665	.....
Westville (Dec. 31st, 1940)	60,000	.....	197,600	49.40	6.6%	38,084	9.52	159,516	39.88	.....	19,670	.....
Windsor	35,000	.....	344,300	101.21	13.5%	183,276	53.87	161,024	47.33	.....	20,768	.....
Yarmouth	120,000	.....	697,500	87.19	11.6%	127,211	15.90	570,289	71.29	.....	17,108	.....
PRINCE EDWARD ISLAND												
Summerside (Dec. 31st, 1940)	60,000	.....	715,000	158.89	21.2%	233,034	51.79	481,966	107.10	31,033	18,967	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

x Approximate.
† 1940 figure.
[1] In addition, $50,000 guaranteed.
[2] In addition, $20,000 guaranteed.
[3] In addition, $24,000 guaranteed bonds.
[4] In addition, contingent liability for hospital bonds of $13,000.
[5] Sinking fund of $37,538 shown as a current liability.
[6] Does not include Town's bonds of $140,500, held by Province of Nova Scotia as collateral security *re* housing.
[7] Includes school sinking fund of $39,725.
[8] Also owe county rates of $39,859.
[9] Includes school sinking funds of $13,921.
[10] Includes $80,000 for Winter Fair, serviced by Government grant.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
					GROSS TOTAL							
	Waterworks	Electric Light and Power	Housing (x)	Others	Amount	Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1942)	$?	$	$ 31,734	$	$?	$	$?	$?	$	$ 196S	$	$ .....
Campbellton	105,000	50,000	47,452	.....	212,452	29.46	189,638	12,814	1.86	1,202D	35,541S	.....
Chatham (Dec. 31st, 1940)	153,500*y*	29,500	.....	.....	183,000	45.56	‡	‡	.....	905S	?	.....
Dalhousie	220,000†	45,000†	.....	.....	265,000†	53.00	23,663†	241,337†	48.27	544S	4,642S	.....
Edmundston	320,000*e*	432,000*e*	23,940	.....	775,940	110.41	130,000*e*	645,940	91.91	86D	37,882S	.....
Fredericton	326,000	.....	.....	25,536	351,536	35.49	85,925	265,611	26.81	23,428S [2]	.....	.....
Newcastle	56,000*y*	95,000	.....	.....	151,000	39.74	133,316†	17,684	4.65	736S [2]	?	.....
Sackville	249,000*y*	.....	1,500	.....	250,500	102.29	86,445	163,555	66.78	72D	.....	.....
Sussex (Oct. 31st, 1940)	52,000*y*	45,000	.....	.....	97,000	43.07	88,756	8,244	3.66	4,063D	3,198S	.....
St. Stephen (Dec. 31st, 1940)	282,000	.....	.....	.....	282,000	82.05	211,000*e*	71,000	20.66	?	.....	.....
Woodstock	62,000 [4]	.....	10,002 [4]	.....	72,002 [4]	21.82	.....	72,002 [4]	21.82	3,750S	.....	.....
NOVA SCOTIA												
Amherst (Dec. 31st, 1940)	132,000	.....	.....	.....	132,000	18.21	109,257	22,743	3.14	3,920S	.....	.....
Bridgewater	131,500	257,027	.....	.....	388,527	113.77	97,347	291,180	85.26	256D	16,299S [2]	.....
Dartmouth	335,300*y*	.....	38,511	140,500 [3]	514,311	34.29	178,617	335,694	22.38	3,013S	.....	145,671S*f*
Dominion (Dec. 31st, 1940)	16,000	.....	.....	.....	16,000	2.21	548	15,452	2.13	477D	.....	.....
Inverness	17,000	.....	.....	.....	17,000	5.78	3,859	13,141	4.47	251D	.....	.....
Kentville	78,500	33,750	13,955	.....	129,305	33.59	72,595	56,710	14.73	8,655S	16,000S	.....
Liverpool (Dec. 31st, 1940)	150,000	67,900	.....	.....	218,500	68.28	77,311	141,189	44.12	2,096D	11,665S	.....
Lunenburg	54,000	48,000	.....	.....	102,000	34.00	20,406	81,594	27.20	2,801S	4,880S	.....
New Glasgow	349,400	.....	.....	.....	349,400	38.82	303,926	45,474	5.05	2,874D	.....	.....
New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	22,500*y*	.....	.....	.....	22,500	3.21	5,525	16,975	2.43	10,856S [2]	.....	.....
Parrsboro	51,500	34,000	.....	.....	85,500	43.85	34,942	50,558	25.93	606S	2,832S	.....
Pictou (Dec. 31st, 1940)	117,900	11,000	.....	.....	128,000	40.89	36,638	92,262	29.27	937S	4,715S	.....
Springhill	64,000	.....	.....	.....	64,000	8.98	727	63,273	8.88	2,320S	.....	.....
Stellarton	93,000	.....	.....	.....	93,000	17.55	55,076	37,924	7.16	3,205D	.....	.....
Sydney Mines	66,500	.....	.....	.....	66,500	8.17	*	66,500	8.17	1,895S	.....	.....
Trenton (Dec. 31st, 1940)	144,500*y*	.....	.....	.....	144,500	55.30	‡	.....	.....	?	.....	.....
Truro	126,880	168,725	.....	.....	295,605	28.40	176,773	118,832	11.42	18,122S	23,548S	.....
Westville (Dec. 31st, 1940)	80,000*y*	.....	.....	.....	80,000	20.00	‡	.....	.....	?	.....	.....
Windsor	100,000	.....	.....	.....	100,000	29.39	56,817	43,183	12.69	2,266S	.....	.....
Yarmouth	370,000*y*	.....	.....	.....	370,000	46.25	54,127	315,873	39.48	6,360S	.....	.....
PRINCE EDWARD ISLAND												
Summerside (Dec. 31st, 1940)	20,000*y*	150,000	.....	.....	170,000	37.78	102,747	67,253	14.94	3,142S	16,892S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

* See Note [5], page 30.
‡ Not segregated.
f Ferries.
† 1940 figure.
e Estimated.
y Waterworks and sewers.
S Surplus.
D Deficit.
[2] Before debt charges and depreciation.
[3] Issued by Dartmouth Ferry Commission.
[4] As at December 31st, 1940

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941 or 1942

MUNICIPALITY (a)	POPULATION 1941	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (b)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	BANK LOANS
							Public Utilities (c)	Total (Including Public Utilities)		
BRITISH COLUMBIA (Districts)										
Chilliwhack*	6,800	104.84	$4,454,394	$109,860	$113,304	$ 23,204	$	$ 62,500	$ 4,624	$ 15,252
Coldstream*	855	26.56	938,730	25,658	23,380	4,026	.....	.....	.....	.....
Coquitlam	7,919	58.00	1,328,491	63,962	61,251	25,036	24,200	96,582	4,313	32,500
Delta	3,862	65.62	4,404,754	115,105	120,385	21,736	550,000	672,918	287,212	9,635*p*
Esquimalt (s)	3,646	2.34	1,991,715	85,416	86,724	14,181	.....	445,500	209,136	7,429*p*
North Vancouver (s)*	5,901	75.00	3,091,122	184,480	187,441	126,550	427,025	2,111,341[8]	1,081,330[9]	.....
Oak Bay*	9,700	4.00	8,399,590	239,992	242,966	14,886	23,000	522,208	231,300	.....
Penticton*	5,743	11.01	3,475,592	124,768	128,694	17,549	233,840	900,520	583,364	.....
Richmond*	10,296	46.87	6,787,857	173,733	183,064	36,276	798,500	1,155,900	34,396	.....
Saanich (s)*	22,000	70.31	8,657,317	268,377	276,903	42,420	699,850	792,850[11]	583,476	[12]
Summerland*	2,003	20.31	1,019,123	27,625	29,976	4,801	219,099	344,099	112,479	.....
West Vancouver*	8,500	38.00	4,035,975	258,757	272,635	69,161	338,864	1,413,964	687,338	.....
MANITOBA (All Rural)										
Albert*	1,147	288.00	1,303,420	36,343	39,360	64,572	.....	157,119*v*	.....	.....
Assiniboia*	2,050	33.82	685,295	37,540	41,509	18,004	59,443‡	251,686*v*	.....	.....
Birtle	1,795	324.00	1,947,395	53,050	59,778	60,749	.....	82,521*v*	.....	.....
Cameron*	1,207	287.00	2,131,090	36,803	47,800	44,712	.....	69,560*v*	.....	.....
Dauphin*	5,400	568.63	2,281,132	93,141	111,537	71,813	.....	96,606*v*	.....	.....
Dufferin*	2,685‡	357.66	3,931,105	91,571	98,521	42,849	.....	161,831*v*	31,479	.....
Fort Garry (s)*	4,200	26.87	1,688,470	112,318	126,056	40,318	465,000*y*	934,290*w*[15]	280,000	.....
Kildonan East (s)	8,439	3.23	2,920,700	215,744	234,418	108,511	.....	358,038*w*[13]	59,362	.....
Kildonan West (s)*	6,110	2.96	1,912,555	152,959	151,056	47,657	[3]	1,050,478*w*	.....	.....
Kildonan North (s)	1,946	9.26	582,050	32,435	38,986	24,873	.....	32,802*v*	.....	.....
Macdonald*	3,400	429.21	4,337,935	130,678	159,430	70,321	.....	295,713*v*	91,471	.....
Miniota*	2,133	324.00	2,635,575	64,348	67,333‡	78,214	.....	72,419*v*	.....	.....
Minitonas*	3,785	456.44	1,679,060	65,687	77,436	85,720	.....	75,149*v*	.....	.....
Pipestone*	2,500	432.00	3,063,825	82,314	88,821	110,146	.....	95,165*v*	.....	.....
Portage la Prairie	7,630	740.64	8,079,835	165,475	181,755	83,017	.....	63,676*v*	.....	.....
Rockwood*	4,236	447.24	1,956,090‡	107,134	95,033	78,363	.....	85,655*v*	.....	.....
Springfield*	5,672	624.78	3,298,680	133,630	153,501	55,856[14]	3,253	152,594*v*	.....	.....
Swan River	5,444	635.09	3,476,280	101,342	100,969	109,729	.....	51,178*v*	.....	.....
St. Andrews*	4,505	283.35	2,948,315	111,099	114,612	65,536[6]	.....	86,311*v*	.....	.....
St. James (s)*	13,244	7.98	4,138,485	321,595	331,015	76,657[10]	10,877	3,061,013*w*	.....	.....
St. Vital (s)	11,266	22.57	4,216,280	261,288	287,601	89,994[7]	[3]	1,305,281*w*	.....	.....
Wallace*	2,130	429.50	2,015,190	71,688	79,113	67,423[5]	.....	99,771*v*	.....	.....
Westbourne	3,179	486.00	1,825,340	62,286	79,970	41,272	.....	100,740*v*	.....	.....
Woodworth	2,071	309.88	1,990,600	75,424	81,272	93,439	.....	109,657*v*	.....	.....

* Information as at December 31, 1942.

‡ As at December 31, 1941.

(*a*) These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.

(*b*) Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.

(*c*) Includes housing debts.

(*p*) Provincial Government loan.

(*v*) Not inclusive of school debt.

(*w*) Includes municipality's share of Greater Winnipeg Water District *net* debt, which is largely carried by taxation. The amount for each municipality is as follows:

Fort Garry	$ 62,873.78
Kildonan East	132,929.07
Kildonan West	88,049.60
St. James	187,023.19
St. Vital	158,681.43

(*y*) Waterworks and sewers.

(s) Indicates municipality suburban or partly suburban in character.

(3) Debt consolidated.

(5) Covered by reserve of $102,648.

(6) Covered by reserve of $4,003.

(7) After deducting reserve of $7,985.

(8) Includes matured and unpaid bonds—waterworks, $55,000; schools, $52,030; others, $117,326. In addition, $407,500 Burrard Inlet, Tunnel & Bridge Co. bonds.

(9) Includes $951,794, municipality's bonds at par.

(10) After deducting reserve of $25,743.

(11) In addition, guaranteed cemetery debentures of $53,000.

(12) Provincial Government relief loan of $16,014, and $35,131 loan from Dominion Government *re* waterworks.

(13) In addition, $527,650 debentures matured and unpaid; also $63,650 debenture interest.

(14) After deducting reserve of $115,257.

(15) Includes past-due principal, which in 1941 was $214,376.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

COUNTY (a)	POPULATION (1941) (In Area Liable for County Rates) Rural	Urban	AREA IN SQUARE MILES (b)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (c)	TAXES LEVIED (d)	TOTAL TAXES COLLECTED DURING THE YEAR (e)	TAXES REMAINING UNCOLLECTED DECEMBER 31 (e)	GROSS DEBENTURE DEBT (f)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)
ONTARIO										
Brant	15,823	5,339	338	$19,626,800	$105,494	$105,494	$	$ 17,700	$	$ .....
Bruce	23,560	16,410	1,467	30,780,930	184,686	184,686	.....	1,674	.....	.....
Carleton	40,920	11,080	885	25,655,008	431,847	431,847	.....	636,325	.....	50,000
Dufferin	9,180	4,044	561	13,364,550	105,659	98,190	7,469	153,504 [8]	.....	.....
Essex	42,851	23,986	659	51,693,612	235,628	?	?	30,593	.....	.....
Frontenac	17,781	899	1,072	7,246,850	149,583	168,475	65,691	43,601	.....	90,000
Grey	30,911	11,735	1,673	25,764,375	265,051	265,051	.....	265,000	78,523	.....
Haldimand	12,356	8,160	446	12,204,974	164,766	164,766	.....	56,953 [7]	.....	38,000
Halton	13,277	14,064	356	31,913,718	193,114	?	?	168,532 [2]	.....	99,500
Hastings	31,453	8,500	1,707	18,282,800	201,111	214,187	63,716	6,500	.....	45,000
Huron	28,997	13,197	1,260	54,258,666	217,035	217,035	.....	.....	.....	.....
Lanark	13,074	11,591	1,059	17,507,562	172,624	190,746	50,396	284,666	.....	77,685
Leeds and Grenville	24,311	5,182	1,162	17,672,000	247,606	267,601	11,831	14,310	.....	.....
Lennox and Addington	13,853	4,041	700	9,637,295	122,484	149,030	9,987	.....	.....	20,000
Lincoln	21,303	9,910	300	19,000,000	269,437	273,754	7,000	505,600	440,598	20,000
Middlesex	39,696	6,158	1,191	51,045,045	408,360	422,203	30,811	186,968	10,989	.....
Norfolk	20,620	11,872	625	30,327,300	248,258	248,258	.....	80,559 [3]	.....	70,026 [3]
Northumberland and Durham	28,505	21,804	1,281	35,484,700	296,424	296,424	.....	332,108	.....	22,000 [1]
Ontario	25,557	8,544	803	23,862,013	284,806	288,943	4,300	300,736	.....	17,400
Oxford	25,254	7,403	743	28,790,200	220,761	220,741	20	10,732	.....	41,025
Peel	19,483	9,463	454	20,905,441	139,786	139,786	.....	88,606 [4]	.....	20,500
Peterborough	17,187	2,326	907	11,038,680	133,811	142,511	23,244	33,178	.....	36,800
Prescott and Russell	31,462	11,388	835	20,555,591	257,770	295,094	77,900	140,373	.....	159,000
Prince Edward	9,723	5,109	370	12,000,000	117,232	117,232	.....	20,844	.....	25,000
Renfrew	27,260	23,525	1,700	28,399,230	250,261	289,441	93,354	135,238	.....	49,500
Simcoe	37,362	41,997	1,533	59,579,000	299,595	277,579	21,054	[5]	.....	.....
Stormont, Dundas and Glengarry	47,847	22,318	1,213	39,805,930	383,270	418,670	107,929	303,097	.....	.....
Victoria	13,866	10,908	941	19,680,371	140,200	118,646	27,841	123,025	.....	.....
Waterloo	23,304	24,487	490	47,119,000	159,309	159,309	.....	23,175	.....	.....
Welland‡	31,501	24,786	355	41,811,851	257,575	255,246	2,329	255,875 [9]	227,568	.....
Wellington	23,153	11,127	988	35,425,709	221,357	221,357	.....	.....	.....	34,724
Wentworth	27,090	6,976	419	28,229,647	226,684	226,684	.....	218,729	.....	.....
York	236,999	35,929	848	145,700,414	895,770	895,770	.....	776,000 [6]	.....	.....

‡ Figures for 1941. (Revised)

(a) Standards used for urban municipalities do not apply; therefore figures have not been put on a per capita basis.

(b) Area, population and assessment do not include municipalities separate from the county.

(c) At assessor's value. This property is liable for taxation by the township, village or town within whose limits it lies.

(d) These taxes are levied on the various municipalities within the county and not directly on individuals.

(e) As county rates need not be paid until December 20, after which date interest is charged, it frequently happens that a considerable amount of taxes unpaid at December 31 may be paid at a date early in the next year.

(f) As far as can be ascertained, none of these debts are for public utilities.

(1) To be paid on receipt of government subsidy on 1942 road expenditure.

(2) In addition, guaranteed debentures of $101,634.

(3) Floating loan debenture.

(4) In addition, guaranteed debentures of $155,000.

(5) Guaranteed debentures of $2,677,211.

(6) In addition, guaranteed debentures of $1,374,278.

(7) In addition, guaranteed debentures of $6,878.

(8) In addition, guaranteed debentures of $421,765.

(9) In addition, guaranteed debentures of $196,274.

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GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941 or 1942

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)				
	1931	1941	1941	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
BRITISH COLUMBIA																	
Alberni*	702	1,807	1,792	$512,505‡	$286	$25,840	$14.42	$27,748	$ 6,983	$16,000	$35,000	$ 53,000	$ 29.58	5.92%	$18,816	$10.50	$ .....
Armstrong	989	977	989	533,400	539	21,448	21.69	22,738	5,003	.....	46,160	73,460	74.28	14.86%	41,120	41.58	6,000
Courtenay*	1,219	1,737	1,717	852,701‡	497	33,987	19.79	34,483	7,952	9,600	158,000	189,500	110.37	22.07%	132,526	77.18	.....
Cumberland*	2,371	885	1,700	233,387‡	137	16,059	9.45	16,944	2,658	.....	.....	.....	.....	.....	.....	.....	.....
Duncan*	1,843	2,189	2,213	822,207‡	372	35,123	15.87	35,265	3,288	6,091	50,000	59,591	26.93	5.39%	30,203	13.65	.....
Enderby*	555	538	524	314,095‡	599	13,429	25.63	14,266	4,267	.....	.....	23,894	45.60	9.12%	.....	.....	.....
Grand Forks	1,298	1,259	1,161	522,965	450	28,386	24.45	29,079	7,995	20,000	63,972	89,897	77.43	15.49%	39,668	34.17	.....
Greenwood	171	363	362	79,764	220	5,317	14.69	5,213	3,663	.....	.....	57,072[6]	.....	.....	.....	.....	.....
Kaslo*	523	468	500	272,429‡	545	14,311	28.62	16,509	2,342	.....	40,000	40,000	80.00	16.00%	10,040	20.08	.....
Ladysmith*	1,443	1,706	1,685	392,505‡	233	22,869	13.57	24,105	5,121	.....	.....	.....	.....	.....	.....	.....	17,362[3]
Merritt	1,296	940	916	319,633	349	21,796	23.79	22,120	10,925	.....	116,500	235,000	256.55	51.31%	127,178	138.84	.....
Port Coquitlam	1,312	1,539	1,524	755,797	496	42,952	27.95	42,182	11,098	25,000	72,000	233,584	153.27	30.65%	57,585	37.79	9,000[7]
Port Moody	1,260	1,512	1,520	656,749	432	37,578	24.72	26,938	10,295	.....	70,358	214,268	140.97	28.19%	84,920	55.87	15,012[7]
Salmon Arm*	830	836	804	572,975	713	24,638	30.64	27,395	8,268	.....	99,063	110,863	137.89	27.58%	44,435	55.27	.....
ALBERTA				¶													
Athabasca	573	578	570	211,620	371	16,654	29.22	14,973	23,234	7,538	.....	41,686	73.13	14.63%	.....	.....	29,205
Bassano	615	582	573	291,210	508	14,760	25.76	13,549	57,563	9,550	[10]	224,009	390.94	78.19%	.....	.....	.....
Beverly*	1,112	981	1,000	282,735‡	283	17,051	17.05	17,628	79,893[4]	42,392	.....	61,072	61.07	12.21%	.....	.....	.....
Big Valley	447	291	287	116,153	405	8,496	29.60	9,730	5,166[9]	29,713	.....	32,567	113.47	22.69%	377	1.31	.....
Blairmore*	1,629	1,731	1,900	708,060	373	38,888	20.46	47,013	61,862[2]	.....	.....	.....	.....	.....	.....	.....	.....
Bow Island	314	291	289	163,340	565	9,670	33.46	9,857	20,632[8]	12,575	.....	57,520	199.03	39.81%	.....	.....	1,100
Castor*	634	625	650	349,568	538	12,958	19.94	13,544	5,160	1,025	.....	1,025	1.58	0.32%	.....	.....	.....
Cardston	1,672	1,864	1,855	888,949	479	33,565	18.09	33,575	72,616	15,030	?	33,025	17.80	3.56%	.....	.....	7,000
Claresholm*	1,156	1,265	1,800[11]	1,325,630	736	43,962	24.42	49,229	24,566	.....	10,465	10,465	5.81	1.16%	.....	.....	.....
Coleman*	1,704	1,870	3,000	847,401	282	48,460	16.15	?	17,884	.....	.....	.....	.....	.....	.....	.....	.....
Coronation*	736	581	600	417,446	696	20,425	34.04	21,407	22,200[5]	.....	46,850	46,850	78.08	15.61%	3,000	5.00	.....
Didsbury	798	892	872	785,962	901	22,859	26.21	24,448	14,013	4,001	.....	4,001	4.59	0.92%	.....	.....	.....
Edson*	1,547	1,499	1,548	609,776	394	33,470	21.62	38,247	40,808	2,000	29,250	31,250	20.19	4.04%	.....	.....	.....
Ft. Saskatchewan*	999	903	880	307,600	350	17,550	19.94	17,506	12,086	3,857	.....	3,857	4.38	0.88%	.....	.....	.....
Gleichen*	514	435	503	241,330	480	16,189	32.18	?	10,447[1]	.....	.....	.....	.....	.....	.....	.....	.....
Grande Prairie*	1,464	1,724	2,000	1,050,644	525	50,107	25.05	60,840	55,319	19,799	91,222	111,021	55.51	11.10%	.....	.....	.....
Hanna*	1,490	1,622	1,500	930,433	620	35,685	23.79	42,090	53,845	20,965	93,701	114,666	76.44	15.29%	.....	.....	.....
Hardisty	428	457	500	198,014	396	11,081	22.16	11,963	14,029	2,500	.....	2,863	5.73	1.15%	834	1.67	.....
High River*	1,459	1,430	1,500	982,915	655	56,526	37.68	54,739	8,547	8,029	7,190*y*	15,219	10.15	2.03%	.....	.....	.....
Innisfail*	1,027	1,223	1,195	493,874	413	34,882	29.19	44,764	8,859	11,733	.....	11,983	10.03	2.00%	.....	.....	.....

(*a*) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(*b*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(*c*) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at December 31, 1942.

‡ As at December 31, 1941.

¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

(*y*) Waterworks and sewers.
(1) In addition, tax sale lands of $20,810.
(2) Includes taxes on tax sale lands.
(3) Demand note.
(4) Including tax sale lands. Reserve against this of $35,398.
(5) After deducting reserve of $4,483. In addition, tax sale lands of $152,874.
(6) Matured debentures unpaid under City of Greenwood Relief Act, 1921.
(7) Loan from Provincial Government.
(8) Not including schools.
(9) In addition, tax sale lands of $22,648.
(10) Debt consolidated.
(11) Increase in population consists of Airmen and their families.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941 or 1942

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1931	1941	1941	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
ALBERTA				¶													
Lacombe*	1,259	1,603	1,561	$1,005,708	$644	$48,321	$30.96	$45,074	$ 7,995	$	$	$ 10,150	$ 6.50	1.30%	$	$	$ .....
Leduc	900	871	864	349,895	405	21,278	24.63	21,358	4,783	.....	.....	.....	.....	.....	.....	.....	.....
MacLeod*	1,447	1,912	1,910	875,278	458	31,388	16.43	32,867	5,575	35,143	177,147	411,862	215.63	43.13%	.....	.....	103
Magrath*	1,224	1,207	1,217	317,187	261	33,646	27.65	39,454	56,043	36,518 [11]	.....	80,603	66.23	13.75%	.....	.....	.....
Morinville	570	580	575	249,525	434	10,587	18.41	10,872	7,300	727	.....	727	1.26	0.25%	.....	.....	3,420
Nanton*	739	718	720	423,675	588	23,714	32.94	?	24,778	.....	.....	.....	.....	.....	.....	.....	.....
Okotoks	760	591	600	367,090	612	21,048	35.08	21,753	10,729	833	.....	833	1.39	0.28%	.....	.....	.....
Olds	1,056	1,337	1,315	724,700	551	39,779	30.25	42,538	34,897	38,386	.....	42,386	32.23	6.45%	.....	.....	4,750
Peace River*	864	873	900	300,523	334	23,387	25.99	24,930	22,272 [2]	.....	[3]	2,707	3.01	0.60%	.....	.....	1,310
Pincher Creek*	1,024	994	990	583,765	590	27,038	27.31	28,638	8,789	2,758	16,884	19,642	19.84	3.97%	.....	.....	.....
Ponoka	836	1,306	1,265	1,012,520	800	33,539	26.51	35,737	18,686	41,480	.....	59,068	46.69	9.34%	.....	.....	5,000
Raymond	1,849	2,089	2,054	1,031,989	502	63,533	30.93	64,245	54,714	6,742	?	29,124	14.18	2.84%	.....	.....	3,102
Redcliff*	1,192	1,111	1,100	464,134	422	25,050	22.77	23,907	41,317 [4]	33,104	198,689	305,194	277.45	55.49%	.....	.....	.....
St. Albert	825	697	688	239,018	347	10,229	14.87	9,837	5,837	.....	.....	.....	.....	.....	.....	.....	14,000
St. Paul (de Metis)	938	1,018	1,100	665,950	605	29,444	26.77	27,401	50,518	20,000	.....	20,000	18.18	3.64%	.....	.....	.....
Stettler*	1,219	1,295	1,281	1,260,120	984	39,868	31.12	36,156	4,791	.....	16,801	28,690	22.40	4.48%	.....	.....	.....
Strathmore	523	560	551	272,711	495	14,431	26.19	14,442	6,391	.....	.....	.....	.....	.....	.....	.....	.....
Taber	1,279	1,331	1,323	539,513	408	32,171	24.32	31,445	64,870	36,622	[8]	88,401	66.82	13.36%	.....	.....	.....
Tofield*	497	551	544	439,000‡	807	18,700‡	34.38	19,626	5,578	10,407	.....	90,614	166.57	33.31%	.....	.....	.....
Vegreville*	1,659	1,696	1,696	1,267,555	747	59,036	34.81	56,020	49,803	11,661	65,564	96,572	56.94	11.39%	.....	.....	6,550
Vermilion*	1,270	1,408	1,300	1,180,660	908	40,624	31.25	39,430	15,724	16,567	4,368	20,935	16.10	3.22%	.....	.....	4,000
Vulcan	803	732	720	682,447	948	21,931	30.46	24,698	28,811	12,054	.....	12,054	16.74	3.35%	.....	.....	.....
Wainwright	1,147	980	961	734,690	765	30,102	31.32	29,241	13,872	.....	.....	15,701	16.34	3.27%	.....	.....	.....
Youngstown*	372	188	225	104,350	464	3,173	14.10	3,511	35,423	[6]	.....	.....	.....	.....	.....	.....	.....
SASKATCHEWAN																	
Arcola*	666	563	580	401,002	691	11,006	18.98	11,531	49,105 [5]	.....	33,047	33,047	56.98	11.39%	.....	.....	.....
Assiniboia*	1,454	1,349	1,500	914,031	609	33,326	22.22	43,120	36,339 [7]	73,863‡	17,839	99,232	66.15	13.23%	.....	.....	.....
Battleford	1,096	1,317	1,317	399,394	303	19,365	14.70	15,570	63,140	22,281	[8]	93,671	71.12	14.20%	.....	.....	2,186
Broadview*	885	894	830	351,406	423	15,462	18.63	15,325	5,928 [1]	.....	.....	.....	.....	.....	.....	.....	.....
Canora	1,179	1,200	1,200	591,787	493	26,706	22.26	22,878	16,763	.....	54,506 [9]	64,462 [9]	53.72	10.74%	.....	.....	6,040
Carnduff*	506	384	373	361,469	969	9,684	25.96	10,638	8,070	3,113	.....	3,113	8.35	1.67%	.....	.....	.....
Craik	521	429	429	329,140	767	9,889	23.05	9,691	39,799	17,668	.....	22,661	52.82	10.56%	.....	.....	320
Davidson*	560	456	600	501,510	836	12,237	20.40	14,602	2,549	?	.....	5,550	9.25	1.85%	[10]	.....	.....
Duck Lake	538	551	551	220,052	399	4,876	8.85	5,608	10,153	.....	.....	471	.85	0.17%	.....	.....	.....
Govan	429	331	331	315,638	954	7,771	23.48	10,190	14,922	28,933	.....	28,933	87.41	17.48%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at December 31, 1942.

‡ As at December 31, 1941.

¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

(x) Approximate.
(1) In addition, tax sale lands of $2,374.
(2) In addition, tax sale lands of $39,148, covered by reserve of $10,000.
(3) There is a public utility debt assumed by Dominion Electric Power Co. Ltd., which was $5,230 in 1941.
(4) Including tax sale lands.
(5) Reserve against this of $5,000. In addition, tax sale lands of $10,369, covered by reserve of $5,000.
(6) Schools have been taken into a division.
(7) After deducting reserve of $9,125.
(8) Debt consolidated.
(9) Purchasers of electric light plant have assumed $3,811 of public utilities debt.
(10) Electric light fund of $18,586.
(11) Total school district debt. School district assessment considerably higher than town.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1931	1941	1941	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Gravelbourg	1,137	1,130	1,130	$746,647	$661	$31,805	$28.15	$26,206	$124,391	$	$78,598	$225,279	$199.36	39.87%	$	$	$29,290
Grenfell	857	857	857	578,861	675	14,584	17.02	14,918	8,840	246	.....	6,451	7.53	1.71%	.....	.....	.....
Gull Lake	854	836	836	592,675	709	20,849	24.94	15,165	85,173	.....	.....	40,359	48.28	9.66%	.....	.....	.....
Herbert	1,009	875	875	518,560	593	22,061	25.21	17,009	5,123 [1]	31,769	.....	39,488	45.13	9.02%	.....	.....	.....
Humboldt	1,899	1,767	1,767	997,132	564	48,765	27.60	46,447	44,443	55,911	[4]	480,911	277.82	55.56%	.....	.....	1,401
Indian Head*	1,438	1,349	1,400	982,081	701	39,693	28.35	31,469	31,484 [8]	.....	.....	73,070	52.19	10.44%	1,341	0.96	.....
Kerrobert*	868	588	600	396,681	661	15,507	25.85	17,463 [2]	7,422 [3]	.....	77,736	77,736 [9]	129.56	25.91%	.....	.....	.....
Kindersley*	1,037	990	1,000	753,810	754	42,522	42.52	41,190	12,377	14,107‡	67,533	91,228	91.23	18.20%	.....	.....	.....
Lanigan	384	359	359	216,618	603	6,976	19.43	6,948	11,874	2,610	1,603 [5]	5,460	15.21	3.04%	.....	.....	.....
Leader*	627	641	637	413,380	649	13,252	20.80	15,038	16,080	.....	.....	.....	.....	.....	.....	.....	.....
Lloydminster*	1,516	1,596	1,596	1,118,044	701	49,143	30.79	49,013	29,775	.....	61,768	72,787	45.61	9.12%	.....	.....	.....
Lumsden	514	449	449	293,890	655	8,834	19.67	7,251	23,174	.....	.....	.....	.....	.....	.....	.....	.....
Maple Creek*	1,154	1,085	1,300	857,353	690	24,026	18.48	25,071	6,110	833	40,046	40,879	31.45	6.29%	2,000	1.54	.....
Melfort*	1,809	2,005	2,005	1,461,173	729	63,991	31.92	70,987	45,545	.....	102,091	118,091	58.90	11.78%	47,375	23.63	.....
Milestone	404	379	379	372,228	982	12,470	32.90	9,734	11,236	9,083	.....	22,117	58.36	11.67%	.....	.....	.....
Moosomin*	1,119	1,096	1,050	761,587	725	28,193	26.85	29,181	44,584	.....	8,467	11,446	10.90	2.18%	.....	.....	.....
Morse	439	373	373	241,680	648	6,675	17.90	8,259	5,888	7,039	2,603	9,642	25.85	5.17%	.....	.....	.....
Nokomis	445	421	421	296,115	703	8,978	21.33	9,147	5,104	.....	.....	.....	.....	.....	.....	.....	.....
North Regina	780	582	582	149,449	257	5,394	9.27	5,526	14,066	.....	.....	.....	.....	.....	.....	.....	.....
Outlook	712	505	505	470,553	932	16,039	31.76	9,957	56,613	7,345	19,138 [6]	28,569	56.57	11.31%	.....	.....	.....
Oxbow	585	465	465	348,581	750	11,167	24.01	14,907	22,671	1,203	.....	6,214	13.36	2.67%	.....	.....	.....
Qu'Appelle	673	584	584	404,406	692	14,307	24.50	13,447	28,010	2,596	.....	7,153	12.25	2.45%	.....	.....	600
Radisson*	362	349	369	240,490	652	6,013	16.30	5,778	1,781	.....	.....	.....	.....	.....	.....	.....	.....
Radville	1,005	813	813	451,809	556	20,854	25.65	19,931	23,776	9,027	.....	43,591	53.62	10.72%	.....	.....	.....
Rosetown	1,553	1,470	1,470	1,110,243	755	45,736	31.11	48,368	21,743	18,708	.....	21,607	14.70	2.95%	.....	.....	.....
Rosthern	1,412	1,149	1,149	829,040	722	24,772	21.56	21,546	45,281	20,889	.....	20,889	18.18	3.63%	.....	.....	1,300
Rouleau	513	441	441	366,368	831	14,350	32.54	18,842	58,310	10,418	39,544	87,774	199.03	39.80%	.....	.....	.....
Saltcoats*	461	457	451	264,525	587	6,350	14.08	5,941	5,017	5,736‡	.....	5,736	12.72	2.54%	.....	.....	.....
Scott	269	258	258	107,204	416	4,503	17.45	3,965	7,615	.....	[4]	40,800	158.13	31.63%	.....	.....	.....
Shaunavon	1,761	1,603	1,603	1,127,985	704	46,339	28.91	51,302	75,035	62,702	.....	137,449	85.74	17.15%	.....	.....	.....
Star City*	558	519	500	333,412	667	13,670	27.34	14,065	8,342	3,659	.....	3,659	7.32	1.46%	.....	.....	.....
Strasbourg*	508	442	412	399,186	969	8,782	21.32	9,916	7,614	15,494‡	.....	18,097	43.92	8.78%	.....	.....	.....
Sutherland	1,148	888	888	307,432	346	19,708	22.19	18,367	10,886	12,449	[4]	77,217	86.96	17.39%	.....	.....	.....
Tisdale*	1,069	1,237	1,185	607,750	513	29,172	24.62	32,597	10,287	.....	.....	5,262	4.44	0.89%	.....	.....	.....
Unity	806	682	682	598,250	877	20,343	23.20	17,567	60,803	12,283	7,041 [7]	23,864	34.99	6.99%	.....	.....	.....
Wadena	582	679	679	366,343	540	13,224	19.48	13,601	4,015	3,472	.....	3,794	5.59	1.12%	.....	.....	.....
Watrous	1,303	1,138	1,138	667,559	587	27,524	24.18	25,460	43,710	.....	3,862	255,182	224.24	44.85%	.....	.....	30,000
Whitewood	564	689	689	411,768	597	12,148	17.63	13,892	14,544	.....	.....	799	1.16	0.23%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at December 31, 1942.

‡ As at December 31, 1941.

(1) In addition, tax sale lands of $33,930.

(2) Collections include payments by town *re* titles.

(3) In addition, tax sale lands of $242,678, covered by reserve of $208,600.

(4) Debt consolidated.

(5) Assumed by purchasers of electric light plant.

(6) $2,968 assumed by purchasers of electric light plants.

(7) Assumed by purchasers of electric light plants.

(8) In addition, tax sale lands of $41,440. Reserve against both of $62,291.

(9) Includes past-due debentures, principal and interest, which in 1941 was $33,757.

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	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1931	1941	1941	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Wilkie	1,222	1,232	1,220	$645,080	$529	$34,444	$28.23	$31,921	$29,123	$12,643	$40,813	$ 56,206	$ 46.07	9.21%	$ 8,205	$ 6.73	$ .....
Wolseley	882	838	800	656,519	821	17,067	21.33	15,901	17,321	991	.....	9,164	11.46	2.29%	.....	.....	1,241
Wynyard*	1,042	1,080	1,200	484,899	405	23,026	19.19	23,190	21,310	5,334	.....	5,334	4.45	0.89%	.....	.....	1,700
Yellowgrass*	449	423	450	311,615	692	9,348	20.77	7,839	30,427	12,960‡	.....	12,960‡	28.80	5.76%	.....	.....	.....
MANITOBA																	
Beausejour*	1,139	1,161	1,080	364,890	338	16,771	15.53	17,292	9,182	5,383‡	2,719	8,102	7.50	1.50%	.....	.....	.....
Birtle	645	646	646	275,016	426	11,224	17.37	11,259	4,507	12,340	10,200	35,340	54.71	10.94%	12,834	19.87	.....
Boissevain*	859	817	780	390,210	500	15,075	19.33	15,608	9,252	.....	.....	3,002	3.85	0.75%	.....	.....	.....
Brooklands	2,462	2,240	2,240	402,895	180	30,829	13.76	34,222	16,565	64,836[8]	.....	65,080[8]	29.05	5.81%	.....	.....	.....
Carberry*	807	931	1,000	634,915	635	18,096	18.10	19,629	7,555	.....	.....	.....	.....	.....	.....	.....	.....
Carman*	1,418	1,455	1,430	770,575‡	539	35,709	24.97	37,524	14,567[10]	10,000	.....	20,573	14.39	2.88%	.....	.....	.....
Deloraine	815	773	773	410,050	530	18,633	24.10	20,836	16,323	10,688	.....	15,944	20.63	4.13%	.....	.....	.....
Emerson*	978	854	1,000	450,995	451	18,912	18.91	19,983	7,165	10,000	.....	14,400	14.40	2.88%	.....	.....	.....
Gilbert Plains*	742	804	856	444,410	519	12,851	15.01	12,969	4,622	.....	.....	.....	.....	.....	.....	.....	.....
Gimli*v	713	853	914	271,500	297	11,531‡	12.62	14,350	9,870	15,000	.....	15,000	16.41	3.28%	.....	.....	.....
Gladstone*	619	669	652	351,575	539	13,183	20.22	12,592	3,634[1]	15,826	[7]	15,826	24.27	4.85%	.....	.....	.....
Grandview	621	696	544	275,360	506	14,984	27.54	15,657	9,942	12,795	13,714	26,509	48.73	9.75%	.....	.....	.....
Hamiota	535	524	524	307,020	586	10,555	20.14	11,392	6,586	.....	.....	.....	.....	.....	.....	.....	.....
Hartney*	517	478	470	256,323	545	9,194	19.56	10,384	3,855	.....	[7]	.....	.....	.....	.....	.....	.....
Killarney	1,003	1,051	1,051	573,463	546	21,605	20.56	20,663	11,503	.....	.....	.....	.....	.....	.....	.....	.....
Manitou*	676	665	665	327,265	492	15,942	23.97	16,559	5,492	4,070‡	.....	16,103	24.22	4.84%	.....	.....	.....
Melita*	719	591	700	396,895	567	9,495	13.56	10,769	1,546[3]	.....	10,000	18,500	26.43	5.28%	14,627	20.90	.....
Minnedosa	1,680	1,636	1,600	854,140	534	38,151	23.84	45,496	17,601	33,040	.....	115,701	72.31	14.46%	35,259	22.04	.....
Morden	1,416	1,427	1,427	649,060	455	30,516	21.38	32,177	16,089	19,973	2,487	25,060	17.56	3.51%	.....	.....	.....
Morris*	768	953	925	383,235	414	15,265	16.50	15,248	4,627	5,478	.....	5,478	5.92	1.18%	.....	.....	.....
Neepawa	1,910	2,292	2,247	1,132,509	504	49,987	22.25	49,620	14,350	19,022	204,681*y*	223,703	99.56	19.91%	180,706	80.42	.....
Oak Lake*	473	464	425	234,187	551	7,671	18.05	7,606	5,702	.....	.....	.....	.....	.....	.....	.....	.....
Rapid City	493	452	450	246,530	548	7,735	17.19	8,015	2,734	.....	.....	.....	.....	.....	.....	.....	.....
Rivers*	724	802	1,000	225,195	225	10,134	10.13	11,928	2,883[4]	16,299	.....	16,299	16.30	3.26%	.....	.....	.....
Roblin	680	765	765	283,040	366	14,482	18.93	17,754	6,720	12,033	8,584	20,617	26.95	5.39%	.....	.....	.....
Russell	827	783	783	437,576	559	16,385	20.93	16,025	11,003	14,075	.....	14,075	17.98	3.60%	.....	.....	.....
Shoal Lake*	697	737	678	313,450	462	8,958	13.21	9,518	9,612[5]	9,000	1,045	11,129	16.41	3.28%	.....	.....	.....
Souris*	1,661	1,346	1,485	766,820	516	34,348	23.13	36,178	17,254	.....	48,000*y*	88,442	59.56	11.91%	.....	.....	.....
Stonewall*	1,031	1,020	936	334,000	357	16,599	17.73	17,189	3,762	.....	.....	.....	.....	.....	.....	.....	.....
Swan River*	968	1,129	1,038	512,200	493	20,772	20.01	22,664	7,968	12,582‡	14,203[6]	28,913	27.85	5.57%	.....	.....	.....
Teulon*	680	578	556	212,880	383	9,721	17.48	10,971	2,848	.....	.....	1,305	2.35	0.47%	.....	.....	.....
Tuxedo*	1,173	735	717[9]	3,148,240	4,391	74,468	103.86	80,105	39,112	14,169‡	65,746*w*	310,598	433.19	86.64%	143,711	200.43	3,400
Virden*	1,590	1,619	2,000	992,297	496	33,329	16.66	40,881	14,185	12,500‡	.....	13,700	6.85	1.37%	.....	.....	.....
Winnipegosis*	976	911	883	264,895	300	10,066	11.40	11,303	7,350	.....	.....	.....	.....	.....	.....	.....	.....
Winkler*	1,005	957	1,000	294,000	294	16,739	16.74	18,324	4,759	10,037‡	.....	10,037	10.04	2.01%	.....	.....	.....

(*a*) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(*b*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(*c*) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at December 31, 1942.
‡ As at December 31, 1941.
(*v*) Village.
(*w*) Includes $65,746, which is share of Greater Winnipeg Water District net debt, mostly borne by taxation.
(*y*) Includes waterworks and sewers.
(1) Reserve against this of $2,562. In addition, tax sale lands of $4,838.
(3) In addition, tax sale lands of $5,305.
(4) In addition, tax sale lands of $11,796.
(5) Reserve against this of $5,103. In addition, tax sale lands of $6,205.
(6) Hotel debenture paid by hotel each year.
(7) Electric light debentures transferred to Manitoba Power Commission.
(8) Includes $39,361 past due and $3,757 accrued interest.
(9) Civilian population. Total population, including Army and Air Force, 3,048.
(10) In addition, tax sale lands of $1,911, with reserve against both of $32,141.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941 or 1942

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1931	1941	1941	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Acton*	1,895	2,063	1,954	$810,557	$415	$41,102	$21.03	$42,825	$ 1,004	$ 62,968	$ 83,494	$ 42.73	8.55%	$ 3,008	$ 1.54	$ .....
Ailsa Craig*	464	474	469	207,723	443	8,074	17.22	8,595	1,271	.....	13,715	29.24	5.85%	.....	.....	.....
Alliston*	1,379	1,733	1,715	644,090	376	46,400	27.06	49,164	10,685	10,620	150,044	87.49	17.50%	.....	.....	.....
Alvinston*	690	699	648	320,185	494	12,411	19.15	13,253	955	595	10,126	15.63	3.13%	.....	.....	.....
Arthur*	1,057	937	896	398,379	445	19,495	21.76	19,988	3,208	48,750	51,044	56.97	11.39%	.....	.....	.....
Athens*	724	722	641	316,373	494	14,300	22.31	14,437	6,334	7,881	35,245	54.98	11.00%	.....	.....	.....
Ayr*	768	761	693	412,420	595	14,882	21.47	16,105	2,501	2,906	22,112	31.91	6.38%	.....	.....	1,000
Bancroft*	841	1,094	1,008	189,018	188	10,468	10.38	11,360	2,465	.....	5,818	5.77	1.15%	.....	.....	.....
Beamsville*	1,142	1,309	1,295	745,310	576	30,080	23.23	31,484	1,266[8]	17,099	37,038	28.60	5.72%	.....	.....	10,800
Beaverton	960	934	904	480,749	532	23,247	25.72	22,796	8,653	1,210	28,156	31.15	6.23%	.....	.....	3,900
Beeton*	584	594	584	261,167	447	13,376	22.90	11,312	4,927	5,646	31,496	53.93	10.79%	.....	.....	.....
Belle River*	746	999	765	395,478	517	14,185	18.54	17,603	9,081	69,610	71,366	93.29	18.66%	.....	.....	.....
Blenheim*	1,690	1,952	1,812	1,121,522	619	43,844	24.20	47,830	5,319	94,997	152,858	84.36	16.87%	.....	.....	1,107
Bloomfield*	614	647	581	402,083	692	8,824	15.19	8,478	923	2,858	2,858	4.92	0.98%	.....	.....	.....
Blyth*	602	611	603	365,430	606	12,882	21.36	12,117	765	1,608	25,608	42.47	8.49%	21,994	36.47	400
Bobcaygeon*	906	1,002	886	414,215	467	14,912	16.83	15,387	2,959	55,731	63,510	71.68	16.34%	.....	.....	.....
Bolton	593	577	590	295,805	501	11,523	19.53	12,485	1,427	33,386	35,394	59.89	11.98%	.....	.....	.....
Bonfield*	515	497	493	53,406	108	3,191	6.47	4,188	3,107[9]	.....	.....	.....	.....	.....	.....	.....
Bothwell*	646	677	605	272,411	450	12,295	20.32	12,923	3,274	.....	4,288	7.09	1.42%	.....	.....	.....
Barton Twp.*	3,295	4,512	3,302	1,715,930	520	59,250[1]	17.94	59,493	21,970[2]	50,000[7]	477,340[1]	144.56	28.91%	305,468	92.51	6,000
Bradford*	1,009	1,033	992	495,048	499	23,414	23.60	21,888	7,950	44,792	81,323	81.98	16.39%	.....	.....	.....
Brantford Twp.*	7,497	9,285	8,737	6,217,192‡	712	144,512	16.54	163,076	26,695[4]	.....	12,001	1.37	0.27%	.....	.....	.....
Brighton	1,413	1,651	1,465	677,942	463	28,474	19.44	28,041	6,684	16,587	46,240	31.56	6.31%	.....	.....	2,500
Bruce Mines*	474	362	306	192,429	629	10,360	33.86	12,252	18,894	.....	6,291	20.56	4.11%	.....	.....	.....
Brussels	770	825	760	397,700	523	15,774	20.76	15,337	3,125	3,244	3,244	4.27	0.85%	.....	.....	.....
Burk's Falls	818	710	687	321,633	468	13,218	19.24	13,151	5,688	7,435	7,435	10.82	2.16%	.....	.....	.....
Cache Bay*	1,084	1,004	1,000	247,354‡	247	7,683	7.68	8,017	2,542	.....	.....	.....	.....	.....	.....	.....
Caledonia*	1,396	1,401	1,425	713,440	501	24,965	17.52	25,350	1,500	.....	7,222	5.07	1.01%	5,000	3.51	.....
Cannington*	851	763	731	429,332	587	17,180	23.50	17,889	4,673	1,524	4,496	6.15	1.23%	.....	.....	.....
Capreol*	1,750	1,641	1,663	784,310	472	55,272	33.24	55,913	6,765[5]	85,697	199,073	119.71	23.94%	.....	.....	19,000
Cardinal*	1,305	1,645	1,633	584,430	358	20,658	12.65	22,108	2,161[6]	7,179	29,734	18.21	3.64%	.....	.....	.....
Casselman*	1,025	1,021	1,036	247,138	239	10,141	9.79	10,403	810	.....	.....	.....	.....	.....	.....	.....
Cayuga*	705	709	651	449,076	690	17,639	27.10	17,802	3,738	3,090	6,521	10.02	2.00%	.....	.....	7,000
Chapleau Twp.*	2,346	1,867	2,200	1,006,725	458	53,288	24.22	55,599	10,357[3]	342	81,284	36.95	7.39%	.....	.....	.....
Chelmsford*	725	905	680	135,446	199	9,345	13.74	11,647	1,592[10]	.....	5,024	7.39	1.48%	.....	.....	639

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at December 31, 1942.

‡ As at December 31, 1941.

(1) Since the annexation of part of the township by Hamilton, this city makes annual payments towards interest and sinking fund on a large portion of the debt. The amount so payable by Hamilton in 1942 was $20,878.

(2) Reserve against this of $500. In addition, tax sale lands of $59,863, covered by a reserve of $9,000.

(3) In addition, tax sale lands of $2,560.

(4) After deducting reserve of $4,619.

(5) After deducting reserve of $6,673.

(6) After deducting reserve of $1,785.

(7) Electric light debt assumed by City of Hamilton.

(8) After deducting reserve of $3,009.

(9) After deducting reserve of $1,103.

(10) After deducting reserve of $3,361.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941 or 1942

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1931	1941	1941	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Chesley*	1,789	1,701	1,793	$829,419	$463	$29,030	$16.19	$30,739	$ 1,913	$ 391	$ 67,226	$ 37.49	7.50%	$ 5,433	$ 3.03	$ .....
Chesterville*	950	1,067	1,071	415,674	388	19,139	17.87	19,289	3,019	.....	32,041	29.92	5.98%	.....	.....	1,200
Chippawa*	1,266	1,385	1,321	877,049	664	54,493	41.25	58,763	7,266[1]	19,210	76,266	57.73	11.55%	.....	.....	.....
Clifford*	454	464	456	226,213	496	10,437	22.89	11,503	2,148	4,744	16,669	36.55	7.31%	.....	.....	.....
Clinton*	1,842	1,896	2,037	798,145	392	39,134	19.21	39,363	5,369	25,700	124,505	61.12	12.22%	63,346	31.20	.....
Cobden*	631	656	595	235,646	396	13,801	23.19	13,695	2,542	7,265	33,945	57.05	11.41%	.....	.....	5,700
Colborne	977	994	952	348,756	366	21,078	22.14	22,285	8,467	66,117	82,797	86.97	17.20%	.....	.....	6,570
Coldwater*	626	549	549	261,486	476	13,905	25.33	12,156[6]	5,806	456	14,289	26.03	5.21%	.....	.....	700
Creemore*	587	629	628	318,453	507	13,344	21.25	13,684	2,468	1,694	15,095	24.04	4.81%	.....	.....	.....
Crystal Beach*	550	618	661	698,255	1,056	49,936	75.55	59,630	16,797[5]	42,029	129,424	195.80	39.16%	.....	.....	.....
Delhi*	1,298	2,062	2,093	1,464,305	700	58,848	28.54	59,019	600[7]	74,998	194,019	92.70	18.54%	213	.10	.....
Deseronto*	1,418	1,261	1,052	528,959	503	29,622	28.16	28,999	19,173[2]	.....	44,230	42.04	8.41%	.....	.....	.....
Drayton*	559	504	523	311,910	596	11,800	22.56	11,236	904	3,394	15,585	29.80	5.96%	.....	.....	.....
Dresden*	1,488	1,662	1,519	757,995	499	35,291	23.23	39,818	11,939	1,101	6,208	4.09	0.82%	.....	.....	.....
Dryden*	1,369	1,641	1,652	1,313,575	795	55,991	33.89	58,966	12,902	42,066	114,510	69.32	13.86%	.....	.....	329
Dundalk*	647	688	705	371,825	527	15,521	22.02	18,570	3,744	.....	49,592	70.34	14.07%	.....	.....	.....
Durham*	1,800	1,700	1,937	659,244	340	31,644	16.34	39,686	6,650	72,184	145,587	75.16	15.03%	.....	.....	.....
Dutton*	761	787	776	431,603	556	16,037	20.67	?	1,812	.....	38,487	49.60	9.92%	.....	.....	.....
Eganville*	1,072	1,088	1,045	344,800	330	14,607	13.98	14,698	7,676[8]	.....	8,351	7.99	1.60%	.....	.....	.....
Elora*	1,144	1,247	1,208	599,446	496	26,376	21.83	28,321	4,522	.....	25,108	20.78	4.18%	2,614	2.16	5,500
Embro*	455	464	385	227,780	592	7,715	20.04	8,008	932	.....	7,415	19.26	3.85%	.....	.....	.....
Englehart*	1,056	1,262	1,185	467,255	394	29,212	24.65	28,711	18,167[9]	16,454*y*	54,264	45.79	9.16%	.....	.....	.....
Erin*	434	499	476	194,800	409	9,150	19.22	9,441	1,821	.....	24,690	51.87	10.37%	.....	.....	.....
Essex	1,888	1,935	1,952	1,067,436	547	48,359	24.77	59,109	22,837[11]	.....	335,125[12]	171.68	34.34%	.....	.....	.....
Exeter*	1,622	1,589	1,900	870,054	458	30,452	16.03	30,925	3,595	30,020	58,085	30.57	6.11%	.....	.....	.....
Fenelon Falls*	915	1,158	993	545,290	549	14,037	14.14	14,065	2,135	.....	26,962	27.15	5.43%	.....	.....	.....
Flesherton	491	431	458	192,126	419	9,278	20.26	11,858	1,542	973	23,094	50.42	10.08%	.....	.....	.....
Fonthill*	862	1,000	957	379,493	397	17,473	18.26	18,920	2,450	41,989	51,495	53.81	10.76%	.....	.....	.....
Forest*	1,465	1,570	1,565	888,648	568	34,836	22.26	36,703	3,194	69,147	94,715	60.52	12.10%	.....	.....	.....
Frankford*	808	1,144	1,147	267,839	234	15,002	13.08	15,471	3,936	.....	24,345[10]	21.22	4.24%	.....	.....	.....
Glencoe*	800	836	793	475,568	600	21,026	26.51	24,485	7,159	85,000	108,700	137.07	27.41%	24,841	31.33	1,664
Gore Bay*	740	702	687	253,030	368	13,411	19.52	12,582	4,334	11,439	26,666	38.82	7.76%	1,244	1.81	.....
Grand Valley*	587	622	608	246,510	405	11,605	19.09	11,707	2,335	.....	13,374	22.00	4.40%	.....	.....	.....
Grantham Twp.*	5,007	7,052	6,243	1,862,800	298	98,739	15.82	100,242	18,448	31,389	38,462	6.16	1.23%	1,326	.21	.....
Gravenhurst*	1,830	2,122	2,063	899,945	436	54,276	26.31	61,423	14,274[3]	3,118	72,612	35.20	7.04%	.....	.....	10,000
Hagersville*	1,370	1,455	1,524	649,417	426	26,626	17.47	26,921	1,518	.....	26,739	17.55	3.51%	.....	.....	.....
Harriston*	1,293	1,305	1,296	638,345	493	29,691	22.91	29,766	2,491	4,029	9,605[4]	7.41	1.48%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at December 31, 1942.
(*x*) Approximate.
(*y*) Waterworks and sewers.
(1) Reserve against this of $2,533. In addition, tax sale lands of $5,712, covered by reserve.
(2) Reserve against this of $2,750. In addition, tax sale lands of $13,843, covered by reserve of $6,000.
(3) Reserve against this of $405. In addition, tax sale lands of $9,391, covered by reserve of $622.
(4) Guaranteed debt in addition of $28,808.
(5) Reserve against this of $1,621. In addition, tax sale lands of $22,366, covered by reserve of $3,000.
(6) Current collections only.
(7) After deducting reserve of $1,000.
(8) After deducting reserve of $2,000.
(9) After deducting reserve of $5,101.
(10) Includes only Frankford's share (three-quarters) of debt. Total debt $32,460.
(11) In addition, tax sale lands of $8,569. Reserve against both of $31,406.
(12) General refunding debentures. Does not include contingent liability of $5,100 of W.E. & L.S. Rly.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1931	1941	1941	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Harrow*	956	1,166	1,100	$414,491	$377	$22,799	$20.73	$19,222	$ 7,838	$	$ 36,718	$ 33.38	6.68%	$	$	$ .....
Hastings*	707	754	719	264,488	368	11,722	16.30	12,420	2,568	12,217	25,454	35.40	7.08%	.....	.....	2,005
Havelock*	1,096	1,113	907	386,746	426	16,285	17.95	17,051	2,377	.....	3,591	3.96	0.79%	.....	.....	.....
Hensall*	719	665	657	385,490	587	11,954	18.19	11,795	1,666	2,411	2,411	3.66	0.73%	.....	.....	.....
Iroquois*	948	958	1,037	458,021	442	17,697	17.07	17,617	1,525	2,500	2,500	2.41	0.48%	.....	.....	.....
Iroquois Falls*	1,308	1,302	1,288	2,258,130	1,753	77,449	60.13	77,449	.....	.....	98,493	76.47	15.29%	.....	.....	.....
Jarvis*	514	591	539	203,503	378	9,168	17.01	9,652	1,244	1,642	19,865	36.86	7.37%	.....	.....	.....
Keewatin*	1,405	1,481	1,356	1,445,710	1,066	39,517	29.14	40,029	9,139 [2]	.....	19,734	14.55	2.91%	.....	.....	.....
Kemptville*	1,286	1,232	1,146	594,268	519	23,773	20.74	24,078	5,021 [3]	11,278	47,953	41.84	8.37%	.....	.....	5,000
Lakefield*	1,303	1,349	1,314	636,160	484	24,897	18.95	25,272	3,339	20,523	23,263	17.70	3.54%	.....	.....	.....
Lanark*	636	663	692	157,909	228	7,993	11.55	8,292	1,349	.....	2,988	4.32	0.86%	.....	.....	.....
Lancaster*	601	684	573	184,635	322	5,192	9.06	5,313	2,684	.....	.....	.....	.....	.....	.....	.....
Larder Lake	.....	1,464	1,529	582,806	381	32,633	21.34	32,917	27,953 [8]	6,000	6,000	3.92	0.78%	.....	.....	12,750
La Salle	600	951	1,026	451,397	440	18,710	18.24	14,180	16,028 [9]	144,827	387,331	377.52	75.50%	1,505	1.47	.....
Little Current*	1,151	1,088	1,040	290,420	279	14,854	14.28	14,272	4,415	.....	18,000	17.30	3.46%	.....	.....	.....
L'Orignal*	905	1,118	854	178,294	209	10,669	12.49	10,269	3,682	.....	6,738	7.89	1.58%	.....	.....	.....
Lucan*	590	631	607	328,250	541	12,221	20.13	12,203	2,821	.....	4,442	7.32	1.46%	.....	.....	.....
Lucknow*	1,082	867	907	404,362	446	16,869	18.60	18,782	4,279	51,913	68,115	75.10	15.02%	.....	.....	.....
Madoc	1,059	1,188	1,130	368,846	326	23,560	20.85	20,912	16,171	.....	27,343	24.20	4.84%	.....	.....	9,709
Markdale*	774	870	771	347,212	450	20,305	39.31	21,471	1,981	2,266	46,225	59.95	11.99%	.....	.....	2,000
Markham*	1,073	1,204	1,162	564,493	486	14,309	12.31	14,657	777	5,450	5,895	5.07	1.01%	.....	.....	.....
Marmora*	924	1,106	930	288,988	311	17,629	18.96	19,115	9,995	.....	17,939	19.29	3.86%	.....	.....	6,200
Massey*	708	752	645	147,950	229	8,015	12.43	10,443	9,650	.....	.....	.....	.....	.....	.....	.....
Mattawa*	1,633	1,971	1,909	311,196	163	25,549	13.38	25,358	23,530 [4]	.....	.....	.....	.....	.....	.....	351 [5]
Maxville	785	804	763	293,339	384	12,320	16.15	13,433	1,825	.....	9,478	12.42	2.48%	.....	.....	1,200
Merrickville*	821	794	711	334,550	471	16,058	22.59	15,943	7,158	.....	23,662	32.28	6.46%	.....	.....	3,950
Mildmay*	694	771	750	266,277	355	10,066	13.42	10,114	196	7,597	17,368	23.16	4.63%	.....	.....	.....
Millbrook*	692	751	734	262,533	358	13,485	18.37	13,420	4,325	5,409	33,991	46.31	9.26%	.....	.....	3,000
Milton*	1,828	1,964	1,953	1,086,844	556	35,714	18.29	38,662	10,302 [1]	4,460	53,900	27.60	5.52%	.....	.....	14,000
Milverton*	1,004	1,015	982	655,700	668	21,849	22.25	22,139	547	21,799	35,471	36.12	7.22%	.....	.....	.....
Mitchell*	1,571	1,777	1,588	932,855	587	40,842 [6]	25.72	38,930 [6]	17,152 [6]	.....	46,201 [7]	29.09	5.82%	1,096	.69	.....
Morrisburg*	1,374	1,575	1,528	656,363	430	32,215	21.08	32,992	7,352	17,864	68,738	44.99	9.00%	.....	.....	.....
Mount Forest*	1,821	1,892	1,786	862,390	483	41,696	23.35	42,995	3,826	6,832	54,724	30.64	6.13%	.....	.....	2,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at December 31, 1942.

(1) In addition, tax sale lands of $5,718, covered by reserve.

(2) Reserve against this of $7,998. In addition, tax sale lands of $4,013.

(3) Reserve against this of $1,734.

(4) After deducting reserve of $6,962.

(5) In addition, private loans of $3,994.

(6) Figure for 1941.

(7) In addition, guaranteed bonds which were $20,500 in 1941.

(8) Reserve against this of $6,000.

(9) In addition, tax sale lands of $7,682.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941 or 1942

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1931	1941	1941	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Neustadt*	465	419	433	$144,484	$334	$ 6,562	$15.15	$ 6,579	$ 554	$	$ 16,215	$ 37.45	7.49%	$	$	$ .....
Newburgh*	410	471	495	126,216	255	5,806	11.73	6,120	446	.....	.....	.....	.....	.....	.....	.....
Newcastle*	611	742	767	284,291	371	11,570	15.08	12,464	1,738	.....	4,526	5.90	1.18%	.....	.....	.....
New Hamburg*	1,426	1,402	1,401	819,889	585	30,068	21.46	30,438	5,012	.....	2,275	1.62	0.32%	.....	.....	.....
Niagara*	1,672	1,541	1,884	963,866	512	47,632	25.28	54,948	18,217	10,307	19,417	10.31	2.06%	.....	.....	.....
Nepean Twp.*	11,142	13,859	12,586	6,648,972	528	387,819	30.81	431,406	86,941 [1]	561,641*y*	770,185	61.19	12.24%	.....	.....	.....
Norwich*	1,126	1,268	1,184	673,200	569	30,273	25.57	31,862	3,537	13,906	33,997	28.71	5.74%	.....	.....	.....
Norwood*	727	762	694	290,616	419	14,532	21.40	14,855	4,190	15,261	15,261	21.99	4.40%	.....	.....	.....
Oil Springs*	433	458	445	197,726	444	8,639	19.41	?	3,448	.....	12,376	27.81	5.56%	.....	.....	2,500
Omemee*	498	620	464	258,960	558	9,650	20.80	8,387	1,541	.....	8,181	17.63	3.53%	.....	.....	.....
Palmerston	1,617	1,418	1,419	684,449	482	39,036	27.51	40,938	8,396	11,903	81,645	57.54	11.50%	.....	.....	6,700
Paisley*	732	709	715	301,841	422	15,185	21.24	15,593	1,293	1,203	7,728	10.81	2.16%	.....	.....	.....
Parkhill*	998	947	882	471,120	534	18,785	21.30	19,332	2,824	1,549	5,197	5.89	1.18%	.....	.....	2,000
Point Edward*	1,211	1,363	1,221	837,972	686	29,622	24.26	30,909	4,156 [3]	1,744	7,403	6.06	1.21%	.....	.....	1,600
Port Credit*	1,650	2,160	2,150	1,474,980	686	73,345	34.11	84,366	8,902 [2]	99,155	298,890	139.02	27.80%	.....	.....	.....
Port Dalhousie	1,331	1,723	1,517	914,173	603	50,031	32.94	52,624	33,261 [12]	93,375	111,065	73.12	14.62%	.....	.....	.....
Port Dover*	1,680	1,968	1,818	998,573	549	45,094	24.80	50,818	10,922	97,352	149,917	82.46	16.49%	.....	.....	1,000
Port Elgin*	1,305	1,395	1,329	647,024	487	27,162	20.44	26,627	653	23,955	77,813	58.55	11.71%	.....	.....	1,600
Port McNicoll*	928	973	964	575,397	597	25,172	26.11	24,993	2,901	.....	10,364	10.75	2.15%	.....	.....	.....
Port Perry*	1,130	1,245	1,216	655,172	539	30,767	25.30	29,703	6,034	6,802	53,488	43.99	8.80%	.....	.....	.....
Port Rowan*	674	661	622	372,876	599	12,156	19.54	12,333	1,263	4,040	8,328	13.39	2.68%	.....	.....	.....
Port Stanley*	816	1,177	919	1,011,600	1,101	28,360	30.86	27,277	4,948	20,225	20,225	22.01	4.40%	.....	.....	.....
Powassan*	722	775	760	236,998	312	10,191	13.41	10,637	1,456	.....	7,301	9.61	1.92%	.....	.....	.....
Rainy River*	1,680	1,205	1,150	476,155	414	34,137	29.68	35,431	11,082 [4]	.....	125,824	109.41	21.88%	.....	.....	.....
Richmond Hill*	1,270	1,345	1,423	951,602	669	45,022	31.64	51,742	19,970	73,299	176,915	124.33	24.86%	46,016	32.34	1,500
Ridgetown*	1,942	1,944	1,942	1,134,774	584	46,970	24.19	50,026	8,700	2,039	76,556	39.42	7.88%	.....	.....	7,900
Rockcliffe Park*	957	1,480	1,493	3,447,296	2,309	103,793	69.52	100,560	6,775	4,200	173,103	115.94	23.19%	22,626	15.15	.....
Rodney*	757	702	722	417,081	578	13,465	18.65	14,046	1,054	.....	13,779	19.08	3.82%	.....	.....	.....
Sandwich East Twp.*	5,542	8,571	9,202	2,284,768	248	105,024	11.41	115,921	25,637 [5]	317,240	1,956,924 [6]	212.66	42.53%	.....	.....	18,000 [7]
Sandwich West Twp.	3,438	4,735	4,421	2,283,091	516	74,114	16.76	70,002	69,788 [8]	.....	2,233,089 [10]	505.11	101.02%	.....	.....	157,310
Seaforth	1,692	1,668	1,694	944,578	558	45,502	26.86	46,650	27,923	60,100	112,989 [11]	66.70	13.34%	.....	.....	.....
Shelburne*	1,064	1,005	1,055	519,752	493	30,675	29.08	31,565	2,680	3,308	68,219	64.66	12.93%	.....	.....	.....
Smooth Rock Falls*	858	953	929	548,212	590	39,450	42.47	39,450	.....	.....	53,500	57.59	11.52%	.....	.....	.....
Southampton	1,520	2,679	1,562	697,011	446	29,862	19.12	34,274	3,759	16,775	53,393	34.18	6.84%	.....	.....	1,700
South River*	704	838	928	265,691	286	11,690	12.60	12,118	4,083	.....	.....	.....	.....	.....	.....	.....
Stoney Creek*	834	1,007	1,012	518,818	513	19,469	19.24	20,591	4,818	62,893	63,337	62.59	12.52%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at December 31, 1942.
(*x*) Approximate.
(*y*) Sewers and waterworks.
(1) Reserve against this of $19,947. In addition, tax sale lands of $156,646, fully covered by reserve.
(2) In addition, tax sale lands of $18,217.
(3) Reserve against this of $2,775.
(4) Reserve against this of $7,500. Also tax sale lands of $49,000, fully covered by reserve.
(5) In addition, tax sale lands of $72,934, covered by reserve of $72,930.
(6) Includes certificates of indebtedness of $201,334. Also debenture debt assumed from other municipalities of $69,923.
(7) In addition, construction and capital loans at bank of $179,425.
(8) In addition, tax sale lands of $110,210. Total covered by reserve of $179,998.
(10) Composed of $2,195,915 local improvements; $22,977 Academy Bus Line; $14,197 schools. Does not include $1,258,403 certificates of indebtedness due to other municipalities or commissions (which include Dominion Bank, $344,139; S.W. & A. Rly., $340,091; Essex Border Utilities, $286,518; City of Windsor, $177,279). In addition, $27,424 debenture interest due and unpaid.
(11) In addition, industrial guarantees of $45,000.
(12) In addition, tax sale lands of $1,679.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941 or 1942

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1931	1941	1941	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Schreiber Twp.*	1,113	1,281	1,340	$478,698	$357	$26,327	$19.65	$25,844	$ 8,219	$ 60,000	$ 83,760	$ 62.51	12.50%	$29,095	$21.71	$
Springfield*	379	451	409	181,205	443	7,650	18.70	7,798	3,033	1,883	11,778[2]	28.80	5.76%			
Stayner*	1,042	1,085	1,009	430,275	426	22,954	22.75	22,696	1,364	722	35,471	35.15	7.03%			
Stirling*	865	990	939	445,431	474	22,717	24.19	22,656	1,903	41,901	64,834	69.05	13.81%			
Stouffville*	1,105	1,253	1,223	664,085	543	24,274	19.85	25,324	583		50,554	41.34	8.27%			
Streetsville*	673	709	704	371,682	528	15,999	22.73	17,869	4,147[3]	9,957	33,991	48.28	9.66%			
Shuniah Twp.	1,131	2,521	2,028	1,000,902	494	40,165	19.81	46,154	46,831[11]		25,330	12.49	2.50%	9,672	4.77	
Sutton*	809	1,051	1,040	645,703	621	21,168	20.35	21,726	7,439	1,300	39,926	38.39	7.48%			
Tara*	491	495	478	255,478	534	8,126	17.00	8,029	390	[4]	[4]					
Tavistock*	1,042	1,066	1,092	575,540	527	18,126	16.60	16,541[1]	2,122	4,950	4,950	4.53	0.91%			
Teeswater*	805	819	826	383,803	465	17,992	21.78	18,446	5,090		4,489	5.43	1.09%			
Thamesville*	754	828	789	499,128	633	18,574	23.54	17,160	6,561	3,386	7,249	9.19	1.84%			
Thedford*	577	623	557	237,275	426	8,409	15.10	8,093	1,462		11,909	21.38	4.28%			2,500
Thessalon*	1,632	1,316	1,047	364,609	348	22,606	21.59	21,100	29,595	15,155[5]	38,274	36.56	7.31%			600
Thornbury*	739	838	775	443,090	572	17,780	22.94	19,039	4,007	26,996	51,637	66.63	13.33%	8,925	11.52	
Tilbury	1,996	2,155	1,965	929,120	473	51,427	26.17	52,312	13,063[12]	83,261	120,302	61.22	12.24%			4,700
Toronto Twp.*	8,476	12,481	10,841	5,753,797‡	529	249,361	23.01	275,510	83,015[6]	88,580	260,732	24.05	4.81%			
Tottenham*	546	561	482	247,703	514	11,333	23.51	11,629	2,387	17,352	17,352	36.00	7.20%			
Tweed*	1,247	1,343	1,250	570,353	456	39,939	31.95	31,662	13,370	13,428	82,019	65.62	13.12%			15,100
Uxbridge*	1,506	1,406	1,425	676,443	475	34,567	24.26	35,400	9,936[7]	31,841	87,003	61.05	12.21%			6,500
Vankleek Hill*	1,295	1,435	1,425	670,687	471	21,386	15.01	21,624	2,227		831	.58	0.12%			
Victoria Harbour*	1,171	1,026	949	216,785	228	11,923	12.56	11,805	5,633[8]							
Waterdown*	924	910	898	575,583	641	18,975	21.13	19,665	3,428	54,759	72,656[9]	73.46	14.69%			
Waterford*	1,168	1,342	1,300	746,031	574	27,956	21.50	28,856	2,028	22,119	68,838	52.95	10.59%			
Watford	956	1,076	1,054	507,545	482	26,240	24.89	27,531	3,883	26,505	49,406	46.87	9.35%			
Webbwood*	468	415	407	116,730	287	6,994	17.18	6,629	5,289							
Wellington*	900	1,036	1,076	771,844	717	18,374	17.08	19,661	857	3,707	35,732[10]	33.21	6.64%			
West Lorne*	814	728	785	346,827	442	15,353	19.56	16,527	2,186	116,107	121,244	154.45	30.89%			
Westport*	737	726	681	332,147	488	12,169	17.87	13,473	5,934	8,261	13,253	19.46	3.89%			
Wheatley*	724	785	718	376,290	524	17,952	25.00	20,305	4,174	73,006	82,929	115.50	23.10%			
Wiarton*	1,949	1,749	1,558	673,616	432	31,284	20.08	33,739	4,488	41,035	56,666	36.37	7.27%			
Winchester*	963	1,049	1,029	487,041	473	21,376	20.77	21,708	1,540	2,068	43,034	41.82	8.36%			
Woodbridge	744	1,044	1,032	408,429	396	14,417	13.97	14,454	2,688	16,135	43,965	42.60	8.52%			
Woodville*	414	394	415	189,395	456	7,008	16.89	7,213	1,754	508	20,216[13]	48.71	9.74%			
Wyoming*	482	523	494	159,516	323	9,027	18.27	8,774	1,262		4,829	9.78	1.96%			

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at December 31, 1942.
‡ Figure for 1941.
(1) Current collections only.
(2) Includes only Springfield's share (55%) of total school debt of $17,092.
(3) Reserve against this of $3,250.
(4) Excludes liability of $1,200 with respect to Housing Commission owing to private individual.
(5) In addition, conservation dam, which was $14,117 in 1941.
(6) Reserve against this. In addition, tax sale lands of $33,480.
(7) Reserve of $3,035 against this.
(8) Reserve of $3,342 against this.
(9) Includes $17,897, Waterdown's share (40%) of Waterdown-East Flamboro high school debenture debt.
(10) Includes only Wellington's share (48.28%) of school debt of $67,160.
(11) Reserve of $28,703 against this. In addition, tax sale lands of $45,828.
(12) Reserve against this of $2,724. In addition, tax sale lands of $2,411.
(13) Of this, approximately $13,000 for schools has been assumed by other municipalities.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1940	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Acton Vale	1,549	1,753	2,408	$768,778	$319	$14,342	$ 7,446	$ 9.05	$ 9,348	$ 3,724	$19,500	$ 81,653 [3]	$ 42.01	8.4%	$14,800	$ .....
Almaville	1,174	2,010	2,100	639,695	305	5,430	4,937	4.94	1,255	1,734	27,700	37,300	30.95	6.2%	.....	.....
Arthabaska	1,234	1,608	1,998	455,163	228	5,094	4,484	4.79	1,128	1,073	.....	40,500	20.27	4.1%	14,100	15,500
Baie de Shawinigan	1,213	1,316	1,245	625,088	502	14,754	7,189	17.62	3,068	2,098	25,379	55,450	64.92	13.0%	.....	1,000
Beaconsfield [1] (June 30–40)	578	641	900	1,570,665	1,745	20,452	[1]	[1]	9,292	[1]	[1]	56,390	?	?	.....	[1]
Beauceville East	?	975	1,148	614,748	535	7,499	2,255	8.50	5,526	1,683	.....	33,080	28.82	5.7%	4,500	1,334
Beaulac	491	450	399	114,590	287	1,432	2,293	9.34	413	1,191	12,700	9,000	54.39	10.9%	.....	900
Beaulieu	282	380	655	720,450	1,100	3,787	2,162	9.08	5,803	2,363	2,400	5,100	11.45	2.3%	.....	.....
Beauport East	.....	480	581	593,417	1,018	3,895	1,710	9.65	4,795	3,243	.....	41,400	71.26	14.2%	1,582	.....
Bedford	1,669	1,570	1,878	983,328	524	16,177	14,512	16.34	9,462	8,022	33,200	64,195 [4]	51.86	10.4%	.....	6,500
Beebe Plain	921	1,053	1,066	380,400	357	3,972	5,721	9.09	2,985	4,873	4,597	7,000	10.88	2.2%	.....	1,784
Beloeil	1,418	1,434	1,850	818,920	443	7,286	8,809	8.70	5,784	8,902	14,786	91,831	57.63	11.5%	.....	5,800
Bernierville	751	946	785	201,540	257	1,864	1,548	4.35	1,984	1,766	.....	3,700	4.71	0.9%	.....	300
Bic	912	1,020	1,099	278,535	253	2,463	2,205	4.25	1,292	926	.....	.....	.....	.....	371	300
Bon Secours	769	735	648	185,525	286	886	6,711	11.72	762	3,038	34,131	.....	52.67	10.5%	1,000	500
Boucherville	938	883	910	408,240	449	5,200	6,129	12.45	2,762	6,991	10,372	54,500	71.29	14.2%	4,800	.....
Bromptonville	2,603	1,527	1,700*	1,411,210*	830	20,968*	9,856	18.13	4,332*	3,346	.....	206,100*	121.24	24.2%	.....*	.....
Cabano	.....	2,187	1,853	501,350	271	7,649	6,041	7.39	3,479	3,492	.....	23,800	12.84	2.6%	.....	4,400
Calumet	682	675	713	166,415	233	2,021	8,537	14.81	1,476	3,453	4,000	11,900	22.30	4.5%	1,009	1,000
Campbell's Bay	700	897	825	379,615	460	3,173	5,796	10.87	6,929	5,730	16,700	10,000	32.36	6.5%	.....	1,000
Cap Chat	.....	1,139	1,139	163,765	144	1,944	1,736	3.23	1,205	2,516	.....	4,793	4.21	0.8%	.....	.....
Causapscal	.....	1,390	1,440	259,875	180	3,693	4,614	5.77	3,071	5,076	6,000	6,432	8.63	1.7%	1,000	2,800
Chambly Bassin	1,068	1,287	1,626	902,764	555	19,970	?	?	14,696	?	?	137,150	?	?	5,700	.....
Chambly Canton	839	955	1,200	971,336	809	18,317	3,849	18.47	9,353	3,365	5,900	106,500	93.67	18.7%	.....	.....
Champlain	698	556	740	167,975	227	1,125	1,487	3.53	610	971	.....	25,400	34.32	6.9%	.....	2,400
Chandler	1,756	1,741	2,000	1,072,442	536	17,409	5,963	11.69	2,387	2,787	10,900	120,800	65.85	13.2%	.....	.....
Charlemagne	829	813	884	200,300	227	2,864	2,262	5.80	2,164	1,227	325	14,000	16.20	3.2%	1,450	.....
Charlesbourg	1,267	1,869	2,206	656,713	298	4,078	6,717	4.89	1,113	9,140	1,600	111,100	51.09	10.2%	.....	1,177
Chateauguay	881	1,067	1,340	1,351,855	1,009	10,944	11,705	16.90	3,861	4,235	21,565	19,570	30.70	6.1%	3,000	1,500
Cheneville	611	518	574	152,585	266	1,213	2,503	6.47	943	2,123	.....	.....	.....	.....	1,500	2,350
Contrecoeur	659	794	1,032	320,980	311	2,656	2,713	5.20	1,859	1,289	.....	800	0.78	0.2%	3,000	.....
Cookshire	950	946	974	429,136	441	6,717	3,716	10.71	3,969	2,580	1,900	15,000	17.35	3.5%	3,000	.....
Coteau-du-Lac	435	428	496	174,030	351	1,931	3,183	10.31	798	662	.....	.....	.....	.....	13,100	2,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1941.

[1] School district included with Pointe Claire.

[2] Includes special assessment and monthly fees overdue.

[3] After deducting sinking fund of $26,247.

[4] After deducting sinking fund of $16,705.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1940	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Coteau Station	851	846	829	$232,175	$280	$ 3,595	$ 2,696	$ 7.59	$ 1,279	$ 581	$	$ 8,800	$ 10.62	2.1%	$1,600	$ .....
Courville	1,283	1,678	1,950	887,644	455	7,207	6,773	7.17	7,118	2,932	8,000	26,000	17.44	3.5%	11,106	.....
Cowansville	1,094	1,859	3,248	1,881,050	579	27,783	8,449	11.16	11,283	1,860	31,000	78,400	33.68	6.7%	10,000	2,300
Danville	1,290	1,354	1,389	530,088	382	7,850	8,550	11.81	3,222	4,753	20,400	36,000	40.60	8.1%	3,000	.....
Delson	428	715	900	248,080	276	2,946	2,224	5.74	1,593	676	.....	5,000	5.56	1.1%	.....	4,239
De Lery (June 30–40)	540	561	600	1,216,920	2,028	4,691	2,440	11.89	2,025	1,281	.....	.....	.....	.....	3,500	.....
Deschaillons	1,142	1,650	1,631	398,777	244	2,129	2,647	2.93	111	16	2,375	1,500	2.38	0.5%	.....	1,500
Deux Rivieres	642	670	663	159,510	241	1,855	2,834	7.07	516	1,683	.....	39,500	59.58	11.9%	.....	1,000
Disraeli	1,646	1,437	1,388	297,020	214	5,532	5,339	7.83	2,824	3,681	.....	16,200	11.67	2.3%	2,000	1,980
Dolbeau	.....	2,032	2,800*	2,606,450*	931	32,579*	22,249	19.58	9,711*	7,691	87,800	230,348*	113.62	22.7%	3,783*	.....
Dorion (June 30–40)	833	1,155	1,240	1,003,495	809	13,902	5,848	15.93	4,622	2,163	6,500	76,900	67.26	13.5%	11,345	1,000
Eastman	704	474	497	226,575	456	2,719	1,671	8.83	2,095	1,917	.....	8,625	17.35	3.5%	.....	.....
East Broughton	1,709	1,868	1,760	623,565	354	5,178	?	?	4,045	?	?	106,500	?	?	.....	?
Fort Coulonge	973	1,130	1,132	472,680	418	6,541	4,295	9.57	3,660	4,082	18,700	30,525	43.48	8.7%	.....	.....
Fortierville	485	422	402	48,090	120	707	3,779	11.16	144	814	3,000	1,300	10.70	2.1%	.....	400
Gracefield	342	479	498	208,570	419	4,604	2,569	14.40	1,761	1,545	8,000	20,800	57.83	11.6%	.....	.....
Greenfield Park	1,112	1,610	2,000	1,454,347	727	38,057	17,391	27.72	128,889	39,094	26,542	421,800	224.17	44.8%	8,829	.....
Grenville	701	719	968	192,900	199	3,201	?	?	1,843	?	?	52,300	?	?	.....	?
Gaspe	764	919	879	531,425	605	5,256	2,728	9.08	8,181	4,747	.....	11,000	12.51	2.5%	.....	400
Hampstead [1]	53	594	2,000	3,888,377	1,944	121,159	23,386	72.27	43,656	.....	66,499	780,467	423.48	84.7%	2,000	.....
Hebertville	719	933	1,459	1,071,277	734	3,751	2,672	4.40	999	891	2,494	13,600	11.03	2.2%	1,000	2,500
Hebertville Station	739	922	922	335,650	364	1,940	3,943	6.38	1,105	5,533	6,200	81,700	95.34	19.1%	.....	185
Hudson	.....	848	822	503,800	613	4,867	12,339	20.93	3,330	6,027	29,500	10,570	48.75	9.8%	2,300	.....
Hudson Heights	.....	510	522	1,011,050	1,937	6,099	?	?	3,415	?	?	14,295	?	?	.....	?
Huntingdon	1,401	1,619	2,000	982,425	491	14,169	17,687	15.93	2,598	3,860	78,000	32,000	55.00	11.0%	26,652	5,685
Knowlton	841	990	870	933,350	1,073	7,651	6,924	16.75	8,360	6,017	.....	22,877	26.30	5.3%	15,000	.....
L'Abord a Plouffe	1,101	1,227	1,671	809,848	485	12,116	5,641	10.63	8,201	4,373	17,600	99,900	70.32	14.1%	.....	2,800
Lac-au-Saumon	1,354	1,779	1,767	182,815	103	3,044	2,251	3.00	1,794	3,754	3,000	13,000	9.05	1.8%	.....	4,700
L'Annonciation	612	658	703	131,225	187	2,453	1,902	6.19	1,379	1,772	2,000	16,000	25.60	5.1%	.....	500
Lac St. Louis	597	1,537	700	2,291,970	3,274	4,736	6,221	15.65	131	753	.....	7,500	10.71	2.1%	.....	1,000
La Perade	745	926	934	222,290	238	?	1,781	?	?	978	.....	11,000	11.78	2.4%	.....	2,000
La Providence	1,078	1,241	1,812	610,000	337	6,913	5,129	6.65	1,067	2,142	23,800	67,500	50.39	10.1%	.....	.....
L'Assomption	1,320	1,576	2,000	621,825	311	9,240	4,399	6.82	3,349	1,509	.....	82,390	41.20	8.2%	.....	.....
Laurentides (Feb. 28–40)	1,150	1,284	1,340	479,750	358	7,191	5,919	9.78	9,710	2,801	11,600	21,700	24.85	5.0%	1,932	7,826

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1941.

[1] Under Montreal Metropolitan Commission.

[2] Includes special assessment and monthly fees overdue.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1940	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Laval sur le Lac	81	84	715	$1,038,115	$1,452	$18,820	$?	$?	$ 2,224	$?	$?	$193,500	$?	?	$	$?
Leclercville	552	674	600	96,123	160	768	1,221	3.32	195	226	800	1,500	3.83	0.7%	.....	400
L'Enfant Jesus	.....	1,066	1,367	257,500	188	3,244	2,305	4.06	1,254	1,974	.....	46,800	34.24	6.8%	.....	6,150
Lennoxville	1,554	1,927	2,018	1,760,502	872	24,982	18,717	21.65	21,575	6,016	22,773	143,261	82.28	16.5%	.....	3,800
L'Epiphanie	.....	1,705	1,910	428,750	224	3,215	8,753	6.27	3,919	8,441	20,400	4,000	12.77	2.6%	3,200	17,800
Laterriere	.....	529	498	137,948	277	2,176	2,969	10.33	1,597	1,901	.....	30,900	62.05	12.4%	.....	3,300
Liniere	610	667	758	193,300	255	1,353	?	?	1,720	?	?	.....	?	?	2,000	.....
Lyster	596	725	900	117,843	131	1,102	2,883	4.43	630	3,136	.....	.....	.....	.....	1,400	4,050
Macamic	1,104	821	656	123,541	188	3,106	?	?	9,201	?	?	34,500	?	?	3,326	?
Maniwaki	.. ..	1,720	2,130	911,303	428	11,453	12,409	11.20	6,215	11,422	27,800	83,500	52.25	10.5%	3,000	4,405
Marbleton	670	798	997	256,450	257	2,632	728	3.37	2,227	1,245	.....	.....	.....	.....	.....	.....
Marieville	1,748	1,986	2,270	832,670	367	15,727	8,556	10.70	12,200	4,833	6,500	74,130	35.52	7.1%	.....	.....
Masson	950	2,015	1,250	343,000	274	13,532	6,863	16.32	2,807	1,874	45,000	74,000	95.20	19.0%	2,000	2,000
Massueville	654	598	743	191,090	257	2,081	?	?	594	?	?	4,700	?	?	9,500	?
McMasterville	612	819	868	868,355	100	10,334	4,978	17.64	1,337	936	4,000	.....	4.61	0.9%	10,000	.....
Montauban	325	630	575	119,400	208	1,199	1,493	4.68	8,580	8,537	12,066	.....	20.98	4.2%	6,616	.....
Montebello	977	1,501	1,375	480,860	350	8,767	5,092	10.08	7,617	1,931	1,500	6,300	5.67	1.1%	1,668	.....
Montreal South	1,030	1,164	1,400	845,089	604	25,438	?	?	16,128	?	?	236,000	?	?	.....	?
Napierville	741	857	900	433,503	482	4,488	?	?	1,825	?	?	4,700	?	?	.....	?
Normandin	.....	773	900	145,295	161	3,240	?	?	2,301	?	?	.....	?	?	10,800	?
Nouveau Salaberry	606	805	800	190,700	238	2,971	?	?	844	?	?	17,600	?	?	3,200	?
Ormstown	832	842	779	522,555	671	4,286	11,740	20.57	1,537	3,961	6,000	43,200	63.16	12.6%	.....	3,000
Papineauville	884	954	980	320,500	327	3,268	3,339	6.74	601	737	.....	.....	.....	.....	.....	.....
Philipsburg	390	638	456	188,260	413	1,981	1,947	8.61	351	908	4,500	4,500	19.74	3.9%	.....	77
Pierreville	1,394	1,352	1,350	338,605	247	3,727	3,339	5.23	4,038	2,329	3,500	15,000	13.70	2.7%	3,030	.....
Pointe-au-Pic	703	961	1,102	1,199,689[3]	1,089	12,085	7,517	17.79	1,858	1,071	20,600	7,500	25.50	5.1%	6,600	1,200
Pont Rouge	1,419	1,353	1,795	484,160	270	5,129	7,477	7.02	3,799	5,086	.....	3,800	2.12	0.4%	20,051	12,800
Portneuf	877	1,017	1,055	288,546	274	3,129	7,110	9.71	1,436	5,773	350	100	0.43	0.1%	11,992	2,300
Princeville	869	980	946	269,670	285	2,418	?	?	2,593	?	?	4,400	?	?	300	?
Quebec West (Apr. 30–40)	130	1,813	4,800	1,063,913	222	15,959	16,137	6.69	17,753	23,936	4,000	249,000	52.71	10.5%	30,441	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[2] Includes special assessment and monthly fees overdue.

[3] In addition, property of $1,079,714, temporarily exempt by by-law, yields $1,850.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1940	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Quyon	787	793	800	$215,514	$269	$ 3,233	$ 2,005	$ 6.55	$ 2,220	$ 5,141	$	$ 5,700	$ 7.13	1.6%	$	$ .....
Rawdon	1,042	1,066	1,158	383,870	331	8,442	3,169	10.03	5,013	7,404	1,950	4,000	5.14	1.0%	8,046	3,577
Richelieu	426	524	720	1,033,490	1,435	12,706	2,124	20.60	2,600	273	.....	74,750	103.82	20.7%	.....	300
Rigaud	939	1,099	1,845	617,835	335	9,605	6,875	8.99	3,825	3,747	39,570	59,901	53.91	10.8%	11,350	1,944
Riviere du Moulin	738	1,040	1,530	290,787	190	5,502	1,985	4.89	4,220	2,442	.....	58,681	38.35	7.7%	.....	2,000
Robertsonville	882	671	650	156,980	242	?	2,864	?	?	647	.....	12,000	18.46	3.7%	3,900	15,700
Rock Island	1,442	1,424	1,401	464,142	331	8,258	5,952	10.14	9,971	5,515	.....	12,700	9.06	1.8%	.....	.....
Rougemont	379	429	515	406,350	789	1,088	1,696	5.41	425	671	7,700	13,400	40.97	8.2%	.....	.....
Roxton Falls	777	760	802	303,800	379	5,279	2,438	9.62	4,473	1,267	.....	13,000	16.21	3.2%	.....	4,700
Sawyerville	418	478	459	257,438	561	3,047	6,042	19.80	566	1,822	5,900	300	13.51	2.7%	2,900	.....
Scotstown	987	1,189	1,200	527,337	439	5,782	4,906	8.91	4,675	2,973	7,500	35,878	36.15	7.2%	2,400	2,990
Senneville	489	526	542	793,643 [3]	1,464	8,085	6,128	26.22	70	271	.....	?	?	?	.....	.....
Shawville	735	801	813	465,070	572	4,813	?	?	1,329	?	?	35,000 [4]	?	?	.....	.....
Ste. Adele	.....	433	450	205,925	458	3,130	?	?	632	?	?	38,200	?	?	5,000	?
St. Alexis de la Grande Baie	1,735	1,790	2,192	842,838	385	15,813	11,077	12.27	24,374	19,188	32,900	227,900	118.98	23.8%	2,321	1,000
Ste. Anne de Beaupre	1,648	1,901	1,862	451,540	243	4,343	12,922	9.27	4,743	11,706	49,300	19,400	36.90	7.4%	.....	1,600
Ste. Anne de Chicoutimi	838	1,102	1,645	318,404	194	5,051	6,333	6.92	11,354	18,075	45,900	107,711	93.38	18.7%	.....	1,633
St. Anselme	400	738	801	191,600	239	1,567	6,029	9.48	538	2,289	.....	.....	.....	.....	.....	2,362
St. Benoit Jos. Labre	1,416	1,648	1,610	377,152	234	5,478	3,892	5.82	2,868	2,589	.....	83,700	51.99	10.4%	.....	1,150
St. Boniface de Shawinigan	570	571	578	90,225	156	812	1,521	4.04	466	1,738	.....	.....	.....	.....	1,100	3,500
St. Casimir	1,457	1,316	1,275	265,640	208	4,781	3,194	6.25	1,026	2,066	.....	6,500	5.10	1.0%	.....	.....
St. Cesaire	985	1,051	1,386	572,480	413	5,945	2,083	5.83	4,317	2,911	.....	51,725	37.32	7.5%	.....	.....
St. Coeur de Marie	419	535	597	110,451	185	1,568	2,219	6.34	?	12,885	22,300	22,000	74.20	14.8%	.....	3,800
St. Croix	.....	766	780	125,620	161	1,144	4,105	6.73	306	1,574	.....	.....	.....	.....	.....	1,790
St. Cyrille	766	725	762	174,790	229	1,493	2,093	4.71	528	424	.....	.....	.....	.....	.....	650
St. Denis	820	689	724	210,612	291	1,940	1,482	4.73	679	396	.....	.....	.....	.....	2,500	.....
St. Emilien	.....	646	1,051	469,540	447	1,499	3,502	4.76	3,039	3,004	10,500	28,000	36.63	7.3%	1,450	2,000
St. Felicien	1,306	1,599	1,659	383,000	231	7,700	6,064	8.30	10,791	7,654	59,400	2,714	37.44	7.5%	.....	4,350
St. Felix de Valois	.....	896	1,110	257,765	232	2,413	1,996	3.97	501	380	.....	.....	.....	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[2] Includes special assessment and monthly fees overdue.

[3] In addition, $190,328 taxed at rate of 0.24 for $100 only.

[4] After deducting sinking fund of $9,331.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1940	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Francois-du-Lac	740	718	600	$100,600	$168	$ 1,577	$ 1,535	$ 5.19	$ 781	$ 1,140	$	$ 12,600	$ 21.00	4.2%	$1,499	$3,475
St. Gabriel-de-Brandon	1,067	1,530	1,648	407,376	247	3,918	5,629	5.79	1,009	3,150	.....	24,400	14.81	3.0%	.....	.....
St. Gedeon	550	658	580	175,150	302	2,056	4,223	10.83	2,329	2,831	.....	10,500	18.10	3.6%	.....	7,200
St. Genevieve-de-Pierrefonds	405	472	750	137,270	183	3,898	4,602	11.33	1,732	2,179	16,000	20,000	48.00	9.6%	.....	.....
St. Georges-de-Cacouna	533	594	510	296,100	581	1,576	888	4.83	752	263	.....	?	?	?	.....	.....
St. Georges (Champlain Co.)	916	733	735	257,095	350	2,547	1,802	5.92	916	1,832	15,500	9,700	34.29	6.8%	.....	.....
St. George E. (Beauce Co.)	1,058	1,543	1,900	488,830	257	9,384	7,169	8.71	1,983	557	6,250	.....	3.29	0.6%	.....	.....
St. Gerard	582	519	434	102,175	235	1,816	1,094	6.71	1,313	1,227	.....	7,900	18.20	3.6%	.....	6,475
St. Guillaume	937	907	787	157,350	200	2,409	2,541	6.29	2,192	3,199	.....	.....	.....	.....	12,100	3,600
St. Hilaire	522	701	650[3]	562,050	865	6,142	2,825	10.72	1,416	727	6,000	16,400	34.46	6.9%	.....	.....
St. Jacques	1,332	1,529	1,600	593,270	371	3,369	4,795	5.10	1,848	262	250	.....	0.16	.....	2,000	3,900
St. Jean de Boischatel	571	783	835	892,567	1,069	2,844	3,102	7.12	3,089	550	5,000	.....	5.99	1.2%	.....	.....
St. Jerome (Lac St. Jean Co.)	923	1,235	1,556	357,120	230	5,964	4,833	6.94	7,152	11,013	42,000	34,700	49.29	9.8%	2,517	.....
St. Joseph (Beauce Co.)	1,445	1,625	1,800	592,440	329	7,651	4,939	6.99	2,306	2,457	6,000	60,276	36.82	7.4%	400	.....
St. Joseph (Richelieu Co.)	1,658	1,869	1,835	895,710	488	14,505	628	8.24	11,388	531	.....	97,200	52.97	10.6%	9,531	.....
St. Joseph de Hyacinthe	540	783	941	261,373	278	3,288	3,032	6.72	1,231	2,280	4,500	28,900	35.49	7.1%	3,050	2,050
St. Joseph de la Riviere Bleue	864	1,111	1,148	105,620	92	1,458	3,060	3.94	2,896	11,961	10,800	.....	9.41	1.9%	15,543	4,347
St. Jovite	862	981	990	209,140	211	3,698	5,848	9.64	1,614	4,334	.....	33,800	34.14	6.8%	500	.....
St. Leonard d'Aston	529	610	579	123,180	213	1,456	4,338	10.01	1,011	4,775	.....	.....	.....	.....	1,700	4,950
St. Leonard de Port Maurice	462	453	531	815,840	1,536	13,054	4,994	33.99	7,359	4,221	21,949	107,000	242.84	48.6%	5,375	.....
St. Marc des Carrieres	1,492	1,997	2,100	502,816	239	4,035	6,096	4.82	3,533	9,557	24,000	.....	11.43	2.3%	19,750	6,200
Ste. Marie	1,311	1,598	1,740	553,895	318	4,847	2,104	3.99	1,206	347	.....	.....	.....	.....	84	.....
St. Michel[1] (Hochelaga Co.)	493	1,528	2,754	868,375	315	57,508	?	?	18,734	?	?	2,393,899[4]	869.24	173.8%	3,310,426[5]	?
St. Moise	791	911	980	134,285	137	873	1,422	2.34	341	1,719	.....	1,500	1.53	0.3%	.....	1,800
St. Pacôme	.....	1,235	1,300	199,573	154	3,965	4,605	6.59	1,415	1,579	900	836	1.34	0.3%	.....	1,747
St. Pie	960	858	941	387,500	412	5,222	4,785	10.63	3,035	2,216	.....	49,500	52.60	10.5%	.....	1,600

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Under Montreal Metropolitan Commission.

[2] Includes special assessment and monthly fees overdue.

[3] Population increases to 950 during summer months.

[4] As shown in the report of the Montreal Metropolitan Commission, including loans issued through the Commission and after deducting sinking fund of $379,208.

[5] Advance, etc., from the Montreal Metropolitan Commission.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1940	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Raymond	1,693	1,772	2,089	$480,985	$230	$ 4,849	$ 6,265	$ 5.32	$ 3,465	$ 8,439	$21,600	$ 83,400	$ 50.26	10.0%	$	$ .....
St. Remi	1,135	1,201	1,478	589,350	399	4,729	3,797	5.77	2,058	1,570	.....	5,200	3.52	0.7%	1,500	.....
Ste. Rose	1,811	1,661	1,595	1,393,880	874	31,377	14,958	29.05	14,318	7,446	21,100	177,139	124.29	24.8%	15,000	4,000
Ste. Scholastique	840	794	798	339,245	425	4,464	6,915	14.26	3,237	3,120	27,500	22,300	62.41	12.5%	2,000	2,000
St. Simeon	665	875	952	162,100	170	2,322	2,319	4.88	5,607	6,425	15,400	23,050	40.39	8.8%	.....	347
St. Thecle	667	748	879	154,150	175	2,106	3,044	5.86	1,399	1,782	.....	11,300	12.86	2.6%	.....	14,525
St. Timothee	450	511	500	377,600	755	2,077	7,542	19.24	406	2,149	.....	.....	.....	.....	.....	6,600
St. Tite	1,783	1,969	2,339	605,950	259	9,546	11,793	9.12	7,844	14,833	37,200	139,200	75.42	15.1%	1,749	7,450
St. Ulric	.....	973	911	115,445	127	901	1,943	3.12	824	1,165	.....	.....	.....	.....	.....	3,200
Stanstead Plain	798	845	780	380,400	488	5,226	1,820	9.03	6,172	1,093	.....	50,600	64.87	12.9%	.....	.....
Sutton	923	967	1,180	633,970	537	6,963	6,028	11.00	1,361	2,717	1,200	31,200	27.46	5.5%	.....	.....
Tadoussac	470	644	740	194,250	263	1,950	2,426	5.91	1,374	502	.....	5,000	6.76	1.3%	4,500	.....
Temiscaming	.....	1,855	2,300	6,938,394	3,017	31,421	?	?	2,403	?	?	.....	?	?	319	?
Templeton	428	822	800	173,695	217	2,448	1,869	5.40	1,014	2,342	.....	.....	.....	.....	6,050	2,710
Thurso	538	1,292	1,296	422,501	326	5,216	3,339	6.60	1,985	1,501	.....	9,934	7.67	1.5%	1,450	7,900
Trois Pistoles	1,454	1,837	2,065	506,890	245	7,199	?	?	7,951	?	?	26,750	?	?	5,875	?
Upton	782	690	750	248,750	332	2,997	1,710	6.28	941	149	.....	30,000	40.00	8.0%	.....	600
Val Barrette	499	518	523	110,785	212	1,790	971	5.28	1,733	1,197	.....	10,500	20.08	4.0%	300	1,225
Val Brillant	962	1,032	936	201,950	216	2,420	5,755	8.73	2,004	4,316	5,700	27,800	35.79	7.1%	.....	1,000
Val Jalbert	840	88	43	110,545	2,571	2,335	276	60.73	8	.....	.....	21,700	504.65	100.9%	.....	.....
Varennes	802	808	782	320,910	410	2,954	1,366	5.52	300	1,025	.....	.....	.....	.....	.....	.....
Vaudreuil	456	466	495	219,600	444	395	7,144	15.23	277	2,850	.....	3,500	7.07	1.5%	.....	.....
Vercheres	835	722	871	354,900	407	1,183	3,425	5.29	428	2,265	.....	38,300	43.97	8.8%	540	.....
Ville Marie	840	1,049	1,100	381,900	347	4,450	7,104	10.50	3,037	6,768	2,600	42,300	40.82	8.2%	.....	.....
Warwick	961	987	1,405	379,060	270	5,391	2,889	5.89	672	781	.....	13,800	9.82	2.0%	4,750	.....
Waterville	968	850	985	440,295	447	5,812	3,706	9.66	5,502	3,561	.....	8,000	8.12	1.6%	1,000	400
Weedon Centre	806	784	648	159,722	246	2,718	2,404	7.90	1,783	2,388	5,300	42,600	73.92	14.8%	.....	1,700
Yamachiche	948	831	840	149,281	178	3,160	8,698	14.12	1,828	2,781	13,900	6,120	23.83	4.8%	18,850	2,500

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

2 Includes special assessment and monthly fees overdue.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941 or 1942

MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1941	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS: Amount	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities)		Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
										Amount	Amount	Per Capita		Amount	Per Capita	Amount
NEW BRUNSWICK																
Devon	1,977	2,337	2,337	$1,216,070	$520	$34,207	$14.64	$30,579	$36,037[10]	$135,000[9]	$147,000	$ 62.90	12.58%	$54,529	$23.33	$ 3,252
Grand Falls*	1,557	1,806	1,806	1,019,100	564	26,505	14.68	26,425	16,727[5]	?	111,000	61.46	12.29%	13,240	7.33	20,000
Hartland*	907	847	847	463,600	547	19,475	22.99	19,945	6,912[16]	4,500	45,250	53.42	10.68%	.....	.....	2,440
Marysville*	1,512	1,651	1,651	578,635	350	36,675	22.21	37,242	10,936	.....	49,500	29.98	5.99%	.....	.....	1,544
Milltown*	1,735	1,876	1,876	981,950	523	56,618	30.18	56,854	11,809[11]	.....	152,000	81.02	16.20%	87,386	46.58	2,000
Port Elgin	737	681	681	215,600	317	11,497	16.88	11,267	4,254	6,000	11,250	16.52	3.30%	3,791	5.57	500
Rothesay	515	529	529	346,150	654	15,795	29.86	15,697	3,569[7]	?	65,000	122.87	24.57%	27,023	51.08	.....
St. Andrews*	1,207	1,167	1,167	1,038,700	890	40,840	35.00	39,506	16,604[6]	?	209,900	179.86	35.97%	67,241	57.62	.....
St. George*	1,087	1,169	1,169	376,275	322	20,608	17.63	19,434	17,160	?	30,200	25.83	5.17%	12,800	10.95	1,000
St. Leonard*	952	1,095	1,095	234,700[12]	214	20,051	18.31	17,993	19,653[17]	6,100‡	79,633[13]	72.72	14.54%	.....	.....	20,000
Shediac*	1,883	2,147	2,147	662,300	308	29,655	13.81	31,505	10,283[3]	?	65,500	30.51	6.10%	15,978	7.44	2,000
Sunny Brae*	1,364	1,368	1,368	696,615	509	23,475	17.16	27,643	24,016	?	128,500	93.93	18.79%	18,216	13.32	48
NOVA SCOTIA																
Annapolis Royal*	739	782	700	348,232	497	22,139‡	31.63	23,967	7,001	35,500	144,950	207.07	41.41%	41,721‡	59.60	5,096
Antigonish*	1,764	2,157	2,800	720,355	257	42,715	15.26	45,603	14,764	112,000	238,500	85.18	17.04%	81,254	29.02	.....
Berwick*	837	962	941	316,740	337	16,710	17.76	17,366	3,839	10,000	41,000	43.57	8.71%	4,484	4.77	.....
Bridgetown*	1,126	1,020	996	413,750	415	34,136	34.27	34,936	4,469	.....	67,000	67.27	13.45%	24,467	24.57	.....
Canso*	1,575	1,418	1,397	277,810	199	23,311	16.69	23,056	50,805[1]	50,000	79,800	57.12	11.42%	35,353	25.31	6,854
Clarke's Harbour*	907	887	873	197,100	226	10,948	12.54	14,075	7,903	.....	13,000	14.89	2.98%	8,735	10.01	3,213
Digby	1,412	1,657	1,630	855,290	525	42,403	26.01	39,388	13,637	102,700*y*	193,075	118.45	23.69%	55,498	34.05	7,819
Hantsport	713	907	900	360,225	400	16,502	18.34	21,000	7,000	40,300	75,200	83.55	16.70%	18,152	20.17	4,188
Joggins	1,000	1,109	1,102	90,240	82	7,703	6.99	7,798	12,359	.....	7,200	6.53	1.31%	284	.26	450
Lockeport	973	1,084	1,077	558,710	519	18,038	16.75	17,918	16,435	13,000[8]	48,000	44.57	8.91%	14,106	13.10	6,473
Louisburg	971	1,012	1,091	260,070	238	13,035	11.95	14,764	14,678[14]	.....	14,000	12.83	2.60%	10,947	10.03	342
Mahone Bay*	1,065	1,025	1,050	297,215	283	17,087	16.27	18,180	7,589	13,000	71,100	67.62	13.52%	36,825	35.07	6,279
Middleton*	904	1,172	1,250	407,910	326	25,360	20.29	27,994	7,525	26,500*y*	131,000	104.80	20.96%	42,377	33.90	.....
Mulgrave*	975	1,057	1,043	366,153	351	13,819	13.25	16,465	6,547[2]	.....	3,500	3.36	0.67%	.....	.....	.....
Oxford*	1,133	1,297	1,285	359,235	280	20,656	16.07	22,121	5,993	12,700	63,400	49.34	9.87%	16,741	13.03	5,960
Port Hawkesbury*	1,011	1,031	1,023	157,600	154	12,787	12.50	14,895	9,300	17,500	44,500	43.50	8.70%	12,486	12.21	.....
Port Hood	626	647	637	114,776	180	6,020	9.45	5,391	10,110	.....	7,400	11.62	2.32%	1,024	1.61	1,918
Shelburne	1,474	1,605	1,620	491,000	303	23,824	14.70	26,568	19,185	13,000	38,600	23.83	4.77%	11,083	6.84	5,013
Stewiacke	803	961	936	280,155	299	13,007	13.90	11,640	11,438	.....	23,000	24.57	4.91%	19,809	21.16	9,249
Wedgeport*	1,294	1,327	1,400	114,808	82	8,081	5.77	10,428	9,272[4]	.....	.....	.....	.....	.....	.....	1,250
Wolfville	1,818	1,944	2,000	710,487	355	43,491	21.75	43,853	13,000	47,500*y*	157,800	78.90	15.78%	24,032	12.02	9,662
PRINCE EDWARD ISLAND																
Alberton[9]	590	554	600	311,200	519	1,818	3.03	1,711	1,340	.....	3,350	5.58	1.10%	114	.19	106
Georgetown	812	769	759	145,000	193	1,025[15]	1.37	780[15]	400[15]	.....	2,450[15]	3.27	0.65%	15[15]	.02	.....
Kensington	612	767	767	?	.....	4,966	6.47	5,570	536	.....	11,400	14.86	2.97%	82	.11	.....
Montague	803	769	752	345,700	460	6,330	8.42	6,003	798	?	17,040†	22.66	4.53%	.....	.....	224
Souris*	1,063	1,114	1,114	343,025	308	6,316	5.67	6,531	8,467	10,000	13,500	12.12	2.42%	5,200	4.67	1,228

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at December 31, 1942.
† Includes school debt estimated at $2,540.
‡ As at December 31, 1941.
(*x*) Approximate.
(*y*) Includes waterworks and sewers.
(1) Covered by reserve of $18,198 and not including tax sale lands of $6,325.
(2) Not including tax sale lands of $2,012.
(3) After deducting reserve of $8,188.
(4) After deducting reserve of $2,611. In addition, tax sale lands of $355.
(5) After deducting reserve of $5,513.
(6) After deducting reserve of $9,000.
(7) After deducting reserve of $390.
(8) Nova Scotia Power Comm. operates electric light system and provides sinking fund and interest for bonds.
(9) Figure for 1940.
(10) After deducting reserve of $22,265.
(11) After deducting reserve of $7,137.
(12) The County of Madawaska levies and collects its own tax in the Town of St. Leonard.
(13) Includes debenture debt for schools of $61,533.
(14) Not including tax sale lands of $8,110.
(15) Does not include schools.
(16) After deducting reserve of $2,200.
(17) After deducting reserve of $9,500.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

CITIZENS' RESEARCH INSTITUTE OF CANADA

137 WELLINGTON ST. WEST, TORONTO

Financial Statistics - Canadian Governments, Service

Some few years ago, the Institute began the practice of collecting and compiling preliminary information on tax collections and bank loans for the larger urban municipalities in Canada as soon as possible after the close of the calendar year, which is also the close of the fiscal year for the majority of municipalities in Canada.

This was done with the idea, not only of giving up-to-date information to those taking the Institute's statistical service, but also in order to relieve municipal officials to some extent from the need for answering numerous enquiries on these points.

The Institute has only been able to do this through the kind co-operation of the municipal officials. The Institute feels that it is a worthwhile service and presents herewith similar information for the year, 1942.

These figures cover 146 municipalities, urban in character, with a population of 2,000 or upwards. It should be borne in mind:

(1) that these are preliminary figures and that final figures after audit may be different in minor respects;

(2) that figures of total uncollected taxes are gross in most cases and, in some instances, contain as well tax sale lands, etc. held by the municipality. A check on this point can be made by readers by referring to corresponding figures of taxes uncollected, tax sale lands, etc. shown in the 1942 edition of the "Red Book," i.e. figures as of December 31st, 1941.

It is of interest to note:

(a) That in 137 of the 146 municipalities listed, i.e. 94% approximately total tax collections (current and arrears) exceeded the current levy. This is a much higher proportion than that which existed in 1937, 1938, 1939, 1940, and 1941. The efficiency of collection of arrears will make it increasingly more difficult to maintain this record.

(b) That of the 146 municipalities listed:

57	collected	90%	to	100%	of	the	1942	levy	during 1942
68	"	80%	"	90%	"	"	"	"	" "
13	"	70%	"	80%	"	"	"	"	" "
5	"	60%	"	70%	"	"	"	"	" "
2	"	50%	"	60%	"	"	"	"	" "
1	"	40%	"	50%	"	"	"	"	" "

This is a much better record than in 1941.

(c) That in the municipalities listed for which similar preliminary information was obtained at December 31st, 1941, 115 out of 122 collected a higher percentage of their current levy in 1942 than in 1941, and in 58 of these 122 municipalities, the percentage of total collections (current and arrears) was higher in 1942 than in 1941.

Citizens' Research Institute of Canada

February 27, 1943
Supplement to
1942 Red Book.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, etc. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31st, 1942

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Taxes Collected during 1942			Percent Current Levy Collected at Dec. 31st, 1942	Percent Total Collections during 1942 were of Current Levy	Taxes Uncollected at December 31, 1942.		Bank Loans Outstanding at December 31, 1942	
	Tax Levy 1942	Current	Total			Current	Total (1)	Current	Capital
Arnprior, Ont.	$ 89,786	$ 78,367	$ 96,996	87.28%	108.03%	$ 11,419	$ 24,219	-	-
Aurora, Ont.	73,264	64,664	79,348	88.26	108.30	8,600	21,565	18,500	-
Aylmer, Ont.	58,182	53,843	59,535	92.54	102.33	4,339	9,103	-	-
Bathurst, N.B.	90,000 *	77,577	92,293	86.20	102.55	12,423	34,240	25,000	-
Belleville, Ont.	450,134	405,167	478,446	90.01	106.29	44,966	75,531	-	5,912
Biggar, Sask.	37,720	31,547	39,361	83.63	104.35	6,173	11,481	-	-
Blind River, Ont.	54,751	39,858	59,668	72.80	108.98	14,893	37,840	-	(2) 209,000
Bowmanville, Ont.	109,347	96,967	117,817	88.68	107.75	11,892	25,983	12,000	-
Brandon, Man.	470,541	368,036	514,565#	78.22	109.36	102,506	239,979 (3)	-	-
Brantford, Ont.	1,214,920	1,136,567	1,293,064	93.55	106.43	78,353	144,932	-	-
Brockville, Ont.	305,197	280,706	306,559	91.98	100.45	24,491	45,285	-	-
Burlington, Ont.	154,015	141,434	160,098	91.83	103.95	12,580	20,203	45,000	11,300
Calgary, Alta.	2,898,577	2,622,433	2,974,637	90.47	102.62	276,144	383,704	-	375,000
Camrose, Alta.	81,385	67,387	94,695	82.80	116.35	14,154	76,006	-	-
Carleton Place, Ont.	116,773	105,158	115,985	90.05	99.33	11,616	21,903	-	-
Chatham, Ont.	520,651	459,549	534,529	88.26	102.67	61,101	96,037	55,000	3,500
Chicoutimi, Que.	312,693 *	272,928	329,855	87.00	105.49	39,765	67,575	-	-
Chilliwack, B.C.	75,378	67,325	77,115	89.32	102.30	8,053	13,439	-	-
Cobalt, Ont.	46,449	31,926	45,694	68.73	98.37	12,796	31,828	7,539	-
Collingwood, Ont.	150,109	132,877	154,447	88.52	102.89	17,233	50,918	-	-
Cornwall, Ont.	324,136	277,607	332,049	85.65	102.44	46,529	75,771	-	-
Cranbrook, B.C.	56,550	49,780	58,958	88.03	104.26	7,018	11,760	-	-
Dalhousie, N.B.	79,564	70,402	85,698	88.48	107.71	9,162	24,212	10,329	-
Dartmouth, N.S.	233,208	183,124	236,843	78.52	101.56	41,207	68,598	15,375	12,662
Dauphin, Man.	110,817	90,501	114,057	81.67	102.92	16,283	24,543	-	-
Drumheller, Alta.	118,122	103,030	123,426	87.22	104.49	15,092	94,790	13,000	-
Dundas, Ont.	166,980	149,860	188,107	89.75	112.65	18,006	46,781	-	-
Dunnville, Ont.	96,743	95,850	103,110	99.08	106.58	1,893	6,000	-	-
East York Twp., Ont.	1,125,476	989,814	1,235,570	87.95	109.78	135,662	233,612	-	352,575
Edmondston, N.B.	92,093 *	73,850	106,315	80.19	115.44	18,242	41,924	10,000	-

(1) Before deduction of reserve.
* Does not include schools.
(2) Secured by debenture issue.
(3) Includes Tax Sales Certificates.
Reserve against this of $ 111,910.

\# Includes redemptions from tax sales and tax titles.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, etc. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1942

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Taxes Collected during 1942			Percent Current Levy Collected at Dec. 31st, 1942	Percent Total Collections during 1942 were of Current Levy	Taxes Uncollected at December 31, 1942.		Bank Loan Outstanding at December 31, 1942	
	Tax Levy 1942	Current	Total			Current	Total (1)	Current	Capital
Estevan, Sask.	$ 88,485	$ 50,168	$ 99,561	56.70	112.52	$ 38,317	$ 216,375	$ -	$ -
Fernie, B.C.	35,270	29,371	38,664	83.27	109.62	5,110	9,541	-	-
Forest Hill Village, Ont.	766,864	696,190	776,718	90.78	101.28	70,674	157,385	-	20,350
Fort Erie, Ont.	259,596	236,603	263,759	91.14	101.60	22,612	49,538	-	-
Fort William, Ont.	1,212,960	1,153,758	1,186,660	95.12	97.83	60,480	122,819	-	-
Galt, Ont.	480,321	455,870	492,689	94.91	102.57	24,451	63,772	84,379	-
Georgetown, Ont.	53,276	49,852	61,489	93.57	115.42	5,424	10,752	17,000	-
Geraldton, Ont.	55,251	39,948	56,210	72.30	101.74	15,301	31,564	17,000	-
Glace Bay, N.S.	489,824	363,807	482,466	74.27	98.50	126,017	238,686	30,000	4,800
Goderich, Ont.	91,797	83,735	98,260	91.22	107.04	8,062	24,474	-	-
Grimsby, Ont.	74,208	66,703	81,609	89.89	109.97	7,230	19,511	-	-
Guelph, Ont.	554,109	497,481	620,244	89.78	111.94	56,628	216,398	-	-
Halifax, N.S.	2,661,783	2,165,712	2,488,501	87.36	93.49	496,071	898,043	-	-
Hamilton, Ont.	6,080,829	5,894,504	6,379,122	96.94	104.91	247,254	386,677	-	-
Hanover, Ont.	84,151	75,993	89,092	90.31	105.87	8,159	17,812	5,000	-
Hawkesbury, Ont.	138,032	123,508	139,807	89.48	101.29	14,544	22,550	-	-
Hull, Que. (Apr. 31/42)	707,683	521,895	744,320	73.75	105.18	185,788	336,345	-	-
Humberstone, Ont.	56,381	50,309	57,860	89.23	102.62	6,072	11,076	-	-
Huntsville, Ont.	74,931	68,633	77,046	91.59	102.82	6,175	14,773	-	-
Ingersoll, Ont.	105,714	94,406	113,509	89.30	107.37	9,275	28,584	-	-
Inverness, N.S.	34,819	21,198	29,825	60.88	85.66	10,897	34,609	2,948	-
Kamloops, B.C.	161,297	143,354	169,041	88.88	104.80	17,943	27,780	-	-
Kamsack, Sask.	45,601	30,012	46,667	65.81	102.34	28,545	31,990	-	-
Kapuskasing, Ont.	210,082	203,960	210,584	97.09	100.24	6,121	10,986	-	-
Kenora, Ont.	270,149	242,813	272,795	89.88	100.98	27,336	46,931	17,500	-
Kentville, N.S.	73,662	62,800	73,284	85.25	99.49	10,600	21,131	28,452 (2)	(2)
Kingston, Ont.	755,674	717,730	778,307	94.98	103.00	37,944	64,527	-	-
Kitchener, Ont.	1,265,066	1,208,168	1,315,985	95.50	104.03	56,898	115,425	20,000	-
Lachine, Que.	816,434	698,076	862,467	85.50	105.64	118,358	276,748	-	-
Lethbridge, Alta.	533,278	456,804	566,339	85.66	106.20	63,294	196,404	-	-

(1) Before deduction of reserve.
(2) This includes capital loan also.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, etc. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1942.

(Compiled by the Citizens' Research Institute of Canada

Municipality	Taxes Collected during 1942			Percent Current Levy Collected at Dec. 31st, 1942	Percent Total Collections during 1942 were of Current Levy	Taxes Uncollected at December 31, 1942.		Bank Loan Outstanding at December 31, 1942	
	Tax Levy 1942	Current	Total			Current	Total (1)	Current	Capital
Levis, Que. (2)	$ 112,293	$ 75,317	$ 121,821	67.07%	108.48%	$ 35,756	$ 65,304	-	-
Lindsay, Ont.	199,556	179,614	205,741	90.01	103.10	19,942	32,439	-	-
Listowel, Ont.	69,761	64,124	71,698	91.92	102.78	5,636	12,003	3,146	-
Liverpool, N.S.	57,848	55,682	58,581	96.26	101.27	2,166	19,721	-	8,870
London, Ont.	3,382,340	3,161,413	3,496,499	93.47	103.38	220,927	360,977	510,566	170,584
Long Branch, Ont.	138,373	113,549	152,263	82.06	110.04	29,562	95,568	-	-
Lunenburg, N.S.	76,977	75,318	79,099	97.84	102.76	1,659	2,701	-	-
Medicine Hat, Alta.	328,403	278,551	371,458	84.82	113.11	74,029	539,345	-	-
Melville, Sask.	89,153	70,403	99,146	78.97	111.21	18,750	71,805	3,521	-
Merritton, Ont.	91,918	89,960	93,364	97.87	101.57	1,958	4,510	-	-
Midland, Ont.	240,418	208,228	264,036	86.61	109.82	32,491	133,714	-	-
Mimico, Ont.	273,588	234,165	294,837	85.59	123.30	38,838	61,918	-	-
Moncton, N.B.	934,452	781,426	945,088	83.62	101.14	153,025	278,518	118,901	907
Moose Jaw, Sask.	775,676	732,490	800,355	94.43	103.18	41,122	289,986	-	-
Napanee, Ont.	92,715	85,057	99,015	91.74	106.80	7,658	15,626	-	-
New Glasgow, N.S.	185,519	142,812	200,056	76.98	107.84	42,707	85,594	-	-
New Liskeard, Ont.	84,048	70,712	89,309	84.13	106.26	13,336	35,297	-	-
New Toronto, Ont.	335,976	321,196	351,334	95.60	104.57	14,780	20,159	-	-
Niagara Falls, Ont.	646,980	599,183	690,160	92.61	106.67	47,258	80,400	-	-
North York Twp., Ont.	802,340	652,506	824,456	81.33	102.76	155,991	438,083	-	-
Oakville, Ont.	140,972	128,224	146,586	90.96	103.98	12,748	19,809	-	8,300
Orangeville, Ont.	93,025	82,930	98,703	89.15	106.10	10,095	19,249	-	-
Orillia, Ont.	239,527	214,976	257,296	89.75	107.42	24,551	54,497	-	18,486
Oshawa, Ont.	880,327	838,813	940,191	95.28	106.80	39,243	82,095	-	-
Ottawa, Ont.	6,187,197	5,895,570	6,274,579	95.29	101.41	285,819	434,953	-	-
Owen Sound, Ont.	449,025	419,042	473,086	93.32	105.36	29,983	53,240	50,000 (3)	-
Paris, Ont.	118,394	110,501	123,328	93.33	104.17	7,667	11,504	20,000	-
Parrsboro, N.S.	27,927	21,230	30,649	76.02	109.75	6,697	12,277	4,090	-
Pembroke, Ont.	258,626	238,932	270,863	92.39	104.73	20,165	32,001	-	-
Penetanguishene, Ont.	76,661	54,196	90,085	70.70	117.51	21,829	78,180	-	-
Peterborough, Ont.	754,630	717,391	781,178	95.07	103.52	37,239	75,459	-	40,000
Petrolia, Ont.	62,673	52,311	65,966	83.47	105.25	10,362	20,370	4,000	-

(1) Before deduction of reserve.
(2) Levis' fiscal year ends April 30, 1942 but Collection figures are for Calendar year and therefore not comparable with those of other cities.
(3) This loan retired January 5, 1943.

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APPROXIMATE TAX COLLECTIONS, BANK LOANS, etc. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1942

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Taxes Collected during 1942			Percent Current Levy Collected at Dec. 31st, 1942	Percent Total Collections during 1942 were of Current Levy	Taxes Uncollected at December 31, 1942		Bank Loans Outstanding at December 31, 1942	
	Tax Levy 1942	Current	Total			Current	Total(1)	Current	Capital
Portage la Prairie, Man.	$ 172,404	$ 131,199	$ 173,680	76.10	100.74	$ 41,175	$ 72,552	$ -	$ -
Port Alberni, B.C.	86,672	77,434	88,896	89.34	102.57	9,119	13,239	8,455	-
Port Arthur, Ont.	996,959	933,586	1,030,870	93.64	103.40	63,373	146,306	-	17,885
Port Colborne, Ont.	273,767	266,227	277,519	97.25	101.37	7,540	13,848	-	-
Port Hope, Ont.	126,648	116,759	131,156	92.19	103.56	9,888	20,891	-	-
Prince George, B.C.	41,673	35,762	44,561	85.82	106.93	5,071	8,953	-	-
Prince Rupert, B.C.	135,391	123,506	161,989	91.22	119.65	11,888	144,714	-	-
Quebec, Que. (Apr. 30, 1942)	6,006,227	4,833,538	6,720,358	80.48	111.89	1,172,689	1,656,961	475,000	830,603
Red Deer, Alta.	62,663	60,361	64,533	96.33	102.98	2,301	10,343	-	-
Regina, Sask.	2,174,698	1,853,100	2,601,937	85.21	119.65	321,598	984,520	210,000	(6) 216,500
Renfrew, Ont.	143,121	131,367	154,669	91.79	108.07	11,219	40,048	-	-
Revelstoke, B.C.	60,561	50,114	63,767	82.75	105.29	10,447	18,277	23,000	-
St. Boniface, Man.	571,708	498,999	575,687	87.28	100.70	72,710	123,249	-	-
St. Catharines, Ont.	947,801	887,690	994,321	93.66	104.91	60,111	117,984	-	-
St. Hyacinthe, Que.	233,000	208,910	239,610	89.66	102.84	24,090	39,490	-	-
St. Mary's, Ont.	119,853	103,940	124,106	86.72	103.55	15,913	40,839	16,300	-
St. Stephen, N.B.	78,194	60,715	84,237	77.65	107.73	22,441	62,742	13,837	-
St. Thomas, Ont.	581,984	539,046	616,959	92.73	106.01	42,338	102,321	-	-
Sackville, N.B.	80,064	71,838	85,126	89.73	106.32	8,226	22,605	-	33,428
Saskatoon, Sask.	1,508,210	1,235,682	1,656,247	81.93	109.82	266,441	756,988 (2)	280,912	-
Sault Ste.Marie, Ont.	809,276	720,879	864,800	89.08	106.86	88,397	170,633	-	-
Scarborough Twp., Ont.	625,685	519,932	679,677	83.10	108.63	105,228	205,436	-	-
Selkirk, Man.	71,209	59,521	74,357	83.59	104.42	10,164	19,210	-	-
Shawinigan Falls, Que. (3)	654,974 (4)	621,986	644,544	94.96	98.41	32,988	69,237	-	-
Sherbrooke, Que.	686,434	611,915	687,164	89.14	100.11	57,614	134,172	-	-
Sorel, Que.	298,967 (4)	261,407	300,220	87.44	100.42	37,560	93,410	138,000	-
Stamford Twp., Ont.	255,223	234,189	266,208	91.76	104.30	19,966	42,993	17,964 (5)	2,400
Stratford, Ont.	614,145	544,993	659,977	88.74	107.46	69,152	152,000	30,000	-
Sudbury, Ont.	1,061,849	917,532	1,114,043	86.41	104.92	150,804	226,970	-	-
Sussex, N.B.	51,991	10,596 (4)	58,371	46.47 (7)	112.27	3,359 (4)	15,219	-	-
Swansea, Ont.	260,959	229,892	277,219	88.10	106.23	32,309	47,578	-	-
Sydney, N.S.	786,210	661,476	821,621	84.13	104.50	124,734	198,576	272,014	-

(1) Before deduction of reserve.
(2) Including tax title property of $2,087,338 and after deducting reserve for uncollected taxes of $2,286,346.
(3) Shawinigan Falls' fiscal year ends June 30, 1943. Collection figures are from July 1st to Dec. 31, 1942 and therefore not comparable with other cities.
(4) Does not include schools.
(5) Entirely covered by Government subsidies.
(6) Includes $150,000 for Direct Relief Debentures.
(7) Percent collected of levy for town only ($ 22,803.)

APPROXIMATE TAX COLLECTIONS, BANK LOANS, etc. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1942

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Taxes Collected during 1942			Percent Current Levy Collected at Dec. 31st, 1942	Percent Total Collections during 1942 were of Current Levy	Taxes Uncollected at December 31, 1942.		Bank Loans Outstanding at December 31, 1942	
	Tax Levy 1942	Current	Total			Current	Total(1)	Current	Capital
The Pas, Man.	$ 61,312	$ 36,978	$ 60,526	60.31	98.72	$ 24,334	$ 161,586	$ -	$ -
Thorold, Ont.	150,082	130,178	161,674	86.74	107.72	19,903	34,146	-	-
Toronto, Ont.	30,497,084	28,589,045	31,420,238	93.74	103.03	1,908,039	2,971,052	1,725,000 (2)	(2)
Trail, B.C.	186,157	162,052	195,093	87.05	104.80	24,105	44,174	37,948	-
Trenton, N.S.	60,090	53,743	65,611	89.44	109.19	6,348	17,621	-	-
Verdun, Que.	1,642,945	1,389,343	1,726,062	84.56	105.06	253,602	370,528	-	-
Vernon, B.C.	146,176	135,034	150,352	92.38	102.86	11,142	15,570	-	-
Victoria, B.C.	1,448,985	1,323,708	1,498,512	91.35	103.42	126,100	209,794	-	390,000
Walkerton, Ont.	56,299	46,990	62,035	83.47	110.19	9,309	26,363	23,500	5,540
Wallaceburg, Ont.	106,544	97,406	117,265	91.42	110.06	9,138	48,328	-	-
Waterloo, Ont.	251,345	245,088	264,868	97.51	105.38	6,502	12,266	-	-
Welland, Ont.	386,814	364,666	404,564	94.27	104.59	24,148	48,466	-	-
Westmount, Que.	1,495,518	1,327,243	1,534,433	88.75	102.60	168,275	271,053	-	-
Weston, Ont.	221,963	203,051	229,663	91.48	103.47	18,911	36,082	-	-
Wetaskiwin, Alta.	76,961	62,017	82,170	80.58	106.77	14,944	42,197	-	-
Weyburn, Sask.	147,300	85,618	149,528	58.12	101.51	61,682	700,000	-	-
Windsor, Ont.	4,089,373	3,831,217	4,277,227	93.69	104.59	252,083	467,609	-	-
Winnipeg, Man.	8,345,916	7,424,387	9,023,376	88.96	108.12	921,529	1,826,810(3)	- (4)	1,588,980
Woodstock, Ont.	321,077	305,548	335,025	95.16	104.34	15,529	34,055	-	-
Woodstock, N.B.	87,326	69,123	93,399	79.16	106.95	17,811	39,832	-	-
Yarmouth, N.S.	189,824	154,798	218,931	81.55	115.33	35,026	71,531	-	26,000
York, Twp., Ont.	2,242,136	2,033,804	2,502,265	90.71	111.60	208,332	357,498	-	2,100,000

(1) Before deduction of reserve.
(2) Capital and Current bank loans combined.
(3) After deduction of reserve.
(4) There is a Bank Loan Outstanding for Unemployment Relief Purposes of $ 4,190,559.

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FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME ONTARIO COUNTIES ---------- AS AT DECEMBER 31st, 1942

County	Population 1941	Equalized Assessment	Taxes Levied 1942	Total Taxes Collected in 1942 including Arrears	Total Taxes Remaining Uncollected Dec. 31, 1942	Debenture Debt Outstanding	Sinking Funds On Hand	Bank Loans Outstanding
Brant	21,162	19,626,800	105,494	105,494	-	17,700	-	-
Bruce	39,970	30,780,930	184,686	184,686	-	1,674	-	-
Carleton	52,000 *	25,655,008	431,847	431,847	-	636,325	-	50,000
Essex	66,837	51,693,612	235,628	-	235,628	30,593	-	-
Haldimand	20,516	12,204,974	164,766	164,766	-	56,953 (1)	-	38,000
Halton	27,341	31,913,718	193,114	?	?	168,532 (2)	-	99,500
Hastings	39,953	18,282,800	201,111	214,187	63,716	6,500	-	45,000
Huron	42,194	54,258,666	217,035	217,035	-	-	-	-
Leeds & Grenville	30,198	17,672,000	247,606	267,601	11,831	14,310	-	-
Lennox & Addington	17,894	9,637,295	122,484	149,030	9,987	-	-	20,000
Lincoln	31,213	19,000,000	269,437	273,754	7,000	505,600	440,598	20,000
Norfolk	32,492	30,327,300	248,258	248,258	-	80,559	-	70,026
Northumberland & Durham	50,309	35,484,700	296,424 (3)	296,424	-	332,108	-	(4) 22,000
Peel	28,946	20,905,441	139,786	139,786	-	88,606 (5)	-	20,500
Peterborough	19,513	11,038,680	133,811	142,511	23,244	33,178	-	36,800
Simcoe	79,359	59,579,000	299,595 (6)	277,579	21,054	- (7)	-	-
Victoria	24,774	19,680,371	140,200	118,646	27,841	123,025	-	-
Waterloo	47,791	47,119,000	159,309	159,309	-	23,175	-	-
Wentworth	34,066	28,229,647	226,684	226,684	-	218,729	-	-
York	272,928	144,120,128	895,770	895,770	-	776,000 (8)	-	-

* Estimated
(1) In addition, guaranteed debentures of $ 6,878.
(2) In addition, guaranteed debentures of $ 101,634.
(3) Includes levy of High and Continuation schools of $ 64,000.
(4) Government road subsidy.
(5) In addition, guaranteed debentures of $ 155,000.
(6) Includes levy for Eduction of County pupils of $ 60,279.
(7) Guaranteed debentures of $ 2,677,211.
(8) In addition, guaranteed debentures of $ 1,374,278.

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME NEW BRUNSWICK AND NOVA SCOTIA MUNICIPALITIES - AS AT DECEMBER 31, 1942

Municipality	Population 1941 Stat.	Assessed Value For Taxation	Taxes Levied in 1942	Total Taxes Collected in 1942 including Arrears	Total Taxes Remaining Uncollected Dec. 31, 1942	Debenture Debt Outstanding	Sinking Funds On Hand	Bank Loans Outstanding
Albert, N.B.	8,421	1,663,525	34,686	37,179	9,800	-	-	-
Annapolis, N.S. *	17,692	2,485,210	71,990	73,432	5,602	22,000	25,808	-
Argyle, N.S.	6,855	677,765	37,141	40,869	52,776	11,000	375	-
Barrington, N.S.	5,621	492,165	28,216	33,841	30,314	19,000	8,479	4,000
Cape Breton, N.S.	110,703	3,066,080	183,218	202,645	697,794	406,500	102,699	-
Carleton, N.B.	21,711	5,349,063	88,987	101,098	67,514	-	-	-
Chester, N.S. *	6,273	696,773	37,388	38,938	13,245	45,000	36,025	-
Clare, N.S. *	8,403	865,260	43,575	49,620	38,414	37,400	4,159	-
Colchester, N.S.	30,124	3,151,309	90,311	87,177	27,007	64,000	20,351	-
Cumberland, N.S.	39,476	2,831,848	104,095	103,759	84,112	91,800	27,197	-
Digby, N.S.	19,472	953,015	52,575	52,586	16,346	33,000	3,092	-
Gloucester, N.B. *	49,913	5,299,795	155,112	146,004	264,963	387,000	37,310	159,983
Guysborough, N.S. *	15,461	824,998	57,081	43,979	224,383	69,000	20,165	-
Halifax, N.S. *	122,656	5,786,660	168,160	166,411	121,361	167,500	34,726	-
Hants East, N.S.	8,554	1,577,838	51,233	53,045	15,948	-	-	-
Hants West, N.S.	13,480	1,815,860	55,525	60,653	25,613	-	-	3,702
Inverness, N.S. *	20,573	764,892	76,936	83,282	154,560	168,500	125,227	7,345
Kent, N.B.	25,817	1,906,872	88,198	98,636	116,650	242,500	21,346	38,000
Kings, N.S. *	28,920	3,404,890	116,321	123,311	132,357	115,000	51,288	56,792
Kings, N.B.	21,573	4,389,865	59,712	70,662	26,826	-	-	-
Lunenburg, N.S.	32,942	2,671,891	72,515	73,389	57,522	70,000	69,019	-
Madawaska, N.B.	28,176	1,193,515	75,994	89,316	61,847	5,000	-	64,500
Northumberland, N.B. *	38,485	7,913,535	163,577	156,672	333,687	408,000	124,802	109,500
Pictou, N.S.	40,789	3,182,967	82,230	?	27,485	-	-	-
Queens, N.S. *	12,028	1,447,920	44,683	45,766	15,224	17,400	3,199	-
Queens, N.B.	12,775	2,146,821	41,903	40,321	41,598	22,000	6,669	3,000
Restigouche, N.B. *	33,075	6,973,549	111,498	117,744	217,407	140,000	39,926	-
Richmond, N.S. *	10,853	725,310	55,001	49,050	135,560	85,000	37,316	-
Saint John, N.B. *	68,827	53,975,030	765,252	812,552	612,806	3,174,486	812,120	308,482
St. Mary's, N.S.	3,641	747,480	21,003	22,091	4,000	-	-	-
Shelburne, N.S. *	13,251	426,158	23,827	25,691	21,078	13,350	5,221	3,892
Sunbury, N.B. *	8,296	1,361,665	39,683	34,565	52,641	-	-	3,449
Victoria, N.S. *	8,028	755,855	45,342	41,996	52,810	-	-	-
Victoria, N.B.	16,671	3,041,305	46,874	49,792	19,133	-	-	6,000
Yarmouth, N.S.	22,415	1,616,855	51,270	51,009	6,956	35,000	7,200	-
York, N.B.	36,447	8,430,811	106,611	117,857	89,160	45,000	295	-

* 1941 Figure

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